



Corfe Mullen Town Council

Risk Management Strategy

RISK MANAGEMENT STRATEGY

1 Introduction

1.1 This document sets out the Council's Risk Management Strategy.

- What is risk management
- Why does the Council need a risk management strategy
- What is the Council's philosophy on risk management
- What is the risk management process
- Roles and responsibilities
- Future monitoring

1.2 The objectives of this strategy are to:

- Further develop risk management and raise its profile across the Council
- Integrate risk management into the culture of the organisation
- Embed risk management through the ownership and management of risk as part of all decision-making processes; and
- Manage risk in accordance with best practice

2 What is Risk Management?

2.1 'Risk is the threat that an event or action will adversely affect an organisation's ability to achieve its objectives and to successfully execute its strategies. Risk management is the process by which risks are identified, evaluated and controlled. It is a key element of the framework of governance together with community focus, structures and processes, standards of conduct and service delivery arrangements.' Audit Commission, *Worth the Risk: Improving Risk Management in Local Government*, (2001: 5).

2.2 Risk management is an essential feature of good governance. An organisation that manages risk well is more likely to achieve its objectives. It is vital to recognise that risk management is not simply about health and safety but applies to all aspects of the Council's work.

2.3 Risks can be classified into various types, but it is important to recognise that for all categories, the direct financial losses may have less impact than the indirect costs such as disruption of normal working. The examples below are not exhaustive:

- **Strategic Risk** - long-term adverse impacts from poor decision-making or poor implementation. Risks damage to the reputation of the Council, loss of public confidence, in a worse-case scenario Government intervention.
- **Compliance Risk** - failure to comply with legislation, laid down procedures or the lack of documentation to prove compliance. Risks exposure to prosecution, judicial review, employment tribunals and the inability to enforce contracts.

- **Financial Risk** - fraud and corruption, waste, excess demand for services, bad debts. Risk of additional audit investigation, objection to accounts, reduced service delivery, dramatically increased Council Tax levels/impact on Council reserves.
 - **Operating Risk** - failure to deliver services effectively, malfunctioning equipment, hazards to service users, the public or staff, damage to property. Risk of insurance claims, higher insurance premiums, lengthy recovery processes.
- 2.4 Not all these risks are insurable and for some, the premiums may not be cost effective. Even where insurance is available, a monetary consideration might not be an adequate recompense. The emphasis should always be on eliminating or reducing risk before costly steps to transfer risk to another party are considered.
- 2.5 Risk is not restricted to potential threats but can relate to missed opportunities. Good risk management can facilitate proactive, rather than merely defensive responses. Measures to manage adverse risks are likely to help with managing positive ones.

3 Why does the Council need a Risk Management Strategy?

- 3.1 Risk management will strengthen the ability of the Council to achieve its objectives and enhance the value of services provided.
- 3.2 The Risk Management Strategy will help to ensure that all Committees/service areas understand risk and that the Council adopts a uniform approach to identifying and prioritising risks. This should in turn lead to conscious choices as to the most appropriate method of dealing with each risk, be it elimination, reduction, transfer or acceptance.
- 3.3 Strategic risk management is also an important element in demonstrating continuous service improvement.
- 3.4 There is a requirement under the Accounts and Audit (England) Regulations 2011 to establish and maintain a systematic strategy, framework and process for managing risk.

4. Risk Management Policy Statement

- 4.1 Corfe Mullen Town Council recognises that it has a responsibility to manage risks effectively to protect its employees, assets, liabilities and community against potential losses, to minimise uncertainty in achieving its goals and objectives and to maximise the opportunities to achieve its vision.
- 4.2 The Council is aware that some risks can never be eliminated fully, and it has in place a strategy that provides a structured, systematic and focussed approach to managing risk. Risk management is an integral part of the Council's management processes.

5. Implementing the Strategy

5.1 Risk Control

Risk control is the process of taking action to minimise the likelihood of the risk event occurring and/or reducing the severity of the consequences should it occur. Typically, risk control requires the identification and implementation of revised operating procedures, but in exceptional cases more drastic action will be required to reduce the risk to an acceptable level.

Options for control include:

- **Elimination** – the circumstances from which the risk arises are removed so that the risk no longer exists.
- **Reduction** – loss control measures are implemented to reduce the impact/likelihood of the risk occurring.
- **Transfer** – the financial impact is passed to others e.g., by revising contractual terms.
- **Sharing** - the risk is shared with another party.
- **Insuring** - insure against some or all the risk to mitigate financial impact; and
- **Acceptance** – documenting a conscious decision after assessment of areas where the Council accepts or tolerates risk.

5.2 Risk Monitoring

The risk management process does not finish with putting any risk control procedures in place. Their effectiveness in controlling risk must be monitored and reviewed. It is also important to assess whether the nature of any risk has changed over time.

The information generated from applying the risk management process will help to ensure that risks can be avoided or minimised in the future. It will also inform judgements on the nature and extent of insurance cover and the balance to be reached between self-insurance and external protection.

5.3 Risk Management System

- **Risk Identification** – Identifying and understanding the hazards and risks facing the Council is crucial if informed decisions are to be made about policies or service delivery methods. The risks associated with these decisions can then be effectively managed.
- **Risk Analysis** – Once risks have been identified they need to be systematically and accurately assessed using proven techniques. Analysis should make full use of any available data on the potential frequency of events and their consequences. If a risk is seen to be unacceptable, then steps need to be taken to control or respond to the risk.

- **Risk Prioritisation** - An assessment should be undertaken of the impact and likelihood of risks occurring, with impact and likelihood being scored using a matrix. This will require a numeric value to be given to both the likelihood of the risk happening and the impact of the impact if it did, based upon the scoring identified in the Risk Management Schedule Risk Matrix.

6. Roles and Responsibilities

- 6.1 It is important that risk management becomes embedded into the everyday culture and performance management process of the Council. The roles and responsibilities set out below, are designed to ensure that risk is managed effectively right across the Council and its operations, and responsibility for risk is in the right place. The process must be driven from the top but must also involve employees throughout the organisation.
- 6.2 Elected Members – risk management is seen as a key part of the Elected Member’s role and there is an expectation that Elected Members will lead and monitor the approach adopted, including:
- a) Approval of the Risk Management Strategy
 - b) Analysis of key risks in reports on major projects, ensuring that all future projects and services undertaken are adequately risk managed
 - c) Consideration, and if appropriate, endorsement of the Annual Governance Statement; and
 - d) Assessment of risks whilst setting the budget, including any bids for resources to tackle specific issues.
- 6.3 Employees – will undertake their job within risk management guidelines ensuring that their skills and knowledge are used effectively. All employees will maintain an awareness of the impact and costs of risks and how to feed data into the formal process. They will work to control risks or threats within their jobs, monitor progress and report on job related risks to the Clerk.
- 6.4 Clerk – will be responsible for overseeing the implementation of the Risk Management Strategy and will:
- a) provide advice as to the legality of policy and service delivery choices
 - b) provide advice on the implications for service areas of the Council’s corporate aims and objectives
 - c) update the Council on the implications of new or revised legislation
 - d) assist in handling any litigation claims
 - e) provide advice on any HR issues relating to strategic policy options or the risks associated with operational decisions and assist in handling cases of work-related illness or injury
 - f) advise on any health and safety implications of the chosen or proposed arrangements for service delivery

- 6.5 Responsible Finance Officer (RFO) – as the Council’s section 151 Officer the Clerk will:
- a) assess and implement the Council’s insurance requirements
 - b) assess the financial implications of strategic policy options
 - c) provide assistance and advice on budgetary planning and control
 - d) ensure the Council’s financial procedures allows effective budgetary control
 - e) maintain the Council’s Risk Management Schedule
- 6.6 Role of Internal Audit – Internal Audit provides an important scrutiny role by carrying out audits to provide independent assurance to the Council that the necessary risk management systems are in place and all significant business risks are being managed effectively.
- 6.7 Internal Audit assists the Council in identifying both its financial and operational risks and seeks to assist the Council in developing and implementing proper arrangements to manage them, including adequate and effective systems of internal control to reduce or eliminate the likelihood of errors or fraud. Internal Audit reports, and any recommendations contained within, will help to shape the Annual Governance Statement.
- 6.8 Finance & Administration Committee – Review and future development of the Risk Management Policy and Strategy will be overseen by Committee and shall make recommendations for its adoption to Full Council.
- 6.9 Training – Risk Management training will be provided to Elected Members and employees through a variety of mediums. The aim will be to ensure that both Elected Members and employees have the skills necessary to identify, evaluate, and control the risks associated with the services they provide.
- 6.10 In addition to the roles and responsibilities set out above, the Council is keen to promote an environment within which individuals/groups are encouraged to report adverse incidents promptly and openly.

7. Future Monitoring

- 7.1 Review of Risk Management Strategy will be carried out annually.

8. Conclusion

- 8.1 The adoption of a sound risk management approach should achieve many benefits for the Council. It will assist in demonstrating that the Council is committed to continuous service improvement and effective corporate governance.

Corfe Mullen Town Council Risk Management Schedule

RISK MANAGEMENT

Notes

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Council to identify all potential risks inherent in the place or practices. Based on a recorded assessment the Council should then take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible. This document has been produced to enable the Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them. In conducting this exercise, the following plan was followed.

- Identify the areas to be reviewed
- Identify what the risk may be and level of risk
- Evaluate the management and control of the risk and record all findings
- Review, assess and revise if required

Key

L = low risk

M = medium risk

H = high risk

ASSESSMENT OF RISK

Each risk identified will be objectively assessed in terms of its 'likelihood' and 'impact' upon the Council.

Likelihood

| | | Probability | Frequency |
|---|----------------|-------------|-----------------------|
| 4 | Almost Certain | >90% | Frequent Occurrence |
| 3 | Likely | >60% | Regular Occurrence |
| 2 | Possible | >10% | Occasional Occurrence |
| 1 | Unlikely | <10% | Has never occurred |

Impact

| | | Risk Threat |
|---|-------------|--|
| 4 | Major | <ul style="list-style-type: none"> Financial Impact >£400,000 Fatality/life-changing injuries to staff or public/regulatory intervention – prosecution/service disruption/extensive legal proceedings against the Council. |
| 3 | Serious | <ul style="list-style-type: none"> Financial Impact >£200,000 Adverse media attention/public complaints/adverse findings by auditors -ICO- Ombudsman/significant service disruption/project delivery delayed or suspended/legal action. |
| 2 | Significant | <ul style="list-style-type: none"> Financial Impact >£50,000 Adverse service-user complaints/Some service disruption/Minor injuries or “near-misses” to staff and public |
| 1 | Minor | <ul style="list-style-type: none"> Financial Impact less than £5,000/isolated complaints/Minor service disruption. |

Risk Matrix

| | | | | | |
|------------|---|---|---|----|----|
| Likelihood | 4 | 4 | 8 | 12 | 16 |
| | 3 | 3 | 6 | 9 | 12 |
| | 2 | 2 | 4 | 6 | 8 |
| | 1 | 1 | 2 | 3 | 4 |
| | | 1 | 2 | 3 | 4 |

Impact

| Area | Risk(s) Identified | Likelihood | Impact | Level | Controls of risk/management <i>(Italics indicates areas for improvement)</i> | Review/assess/revise |
|------------|--|------------|--------|-------|--|------------------------------|
| Advice | Inability to seek guidance and advice | 1 | 2 | L | <ul style="list-style-type: none"> Continue with subscription/membership of NALC¹, DAPTC² and SLCC³. Continue contracts with Southwest Councils (HR) and Peninsula (H&S) consultants. Continue with subscription of ICCM⁴. | Procedures in place. |
| Allotments | Day to day management of site | 1 | 1 | L | <ul style="list-style-type: none"> Day-to-day management remains with the Council. Continue good working relationship with the Allotment Association. | Procedures in place. |
| Allotments | Increase in net expenditure | 2 | 1 | L | <ul style="list-style-type: none"> Annual budget including income from plot rents to cover costs to the Council for the day-to-day management of site. Most other expenditure can be dealt with by budget setting and monitoring process. | Procedures in place. |
| Allotments | Liability | 2 | 2 | M | <ul style="list-style-type: none"> Insured risk and insurance adequate to cover the Councils responsibilities. Copies of all insurance policies applicable to the site held on file. Allotment Association are members of the NAS⁵ providing personal liability insurance for plot holders along with third party insurance for their communal shed and contents. | Insurance reviewed annually. |
| Allotments | Damage to plot holders' equipment and/or produce | 2 | 1 | L | <ul style="list-style-type: none"> Grounds Team made aware of taking care when using machinery in and around allotment plots. Any damage occurred to be reported to the Deputy Clerk who will contact the plot holder. Sufficient budget to be allocated should damage occur. | Procedures in place. |
| Allotments | Potential risk of drowning in water troughs | 2 | 1 | L | <ul style="list-style-type: none"> All water troughs fitted with lids. Balancing pond fenced off to provide an awareness of danger from drowning. | Procedures in place. |

¹ National Association of Local Councils

² Dorset Association of Parish & Town Councils

³ Society of Local Councils & Clerks

⁴ Institute of Cemetery and Crematorium Management

⁵ National Allotment Society

| Area | Risk(s) Identified | Likelihood | Impact | Level | Controls of risk/management <i>(Italics indicates areas for improvement)</i> | Review/assess/revise |
|---------------|--|------------|--------|-------|---|--|
| | and/or balancing pond | | | | <ul style="list-style-type: none"> Allotment Association to take responsibility of the project to develop the balancing pond to become a wildlife pond/haven. Fencing to be enlarged as part of the project. | |
| Assets | Failure to recognise assets held | 1 | 1 | L | <ul style="list-style-type: none"> Asset register to be maintained and updated utilising the accounting software, Scribe. Assets over £250 to be included on Register as per guidance on recent Internal Audit Report. Inventory of Grounds Team equipment reviewed annually. | Procedures in place. |
| Assets | Security of buildings, equipment etc | 2 | 2 | M | <ul style="list-style-type: none"> Council office - secure locks, CCTV, burglar and fire alarms. Continue with annual/6-monthly maintenance checks carried out by an external contractor. Grounds unit - secure locks/compound, CCTV and burglar alarm. Burglar alarm linked with external security, K9 Security, who also check site daily. Continue with annual maintenance checks and security checks carried out by external contractors. Sports Pavilion - secure locks, CCTV and fire alarm. Access to building via keypads. Continue with annual/6-monthly maintenance checks carried out by an external contractor. Padlock/access codes to all sites/buildings to be changed regularly, monthly/quarterly where applicable. | Procedures in place. |
| Assets | Theft, damage or vandalism of Council assets | 2 | 3 | M | <ul style="list-style-type: none"> Vehicles and equipment kept locked when not in use/unattended. Grounds team truck parked in the Village Hall car park overnight in sight of the CCTV. Grounds team gator kept in locked/alarmed store in sight of the CCTV. Grounds Team equipment and trailer (with hitch lock) kept in locked/alarmed store and/or compound in sight of CCTV. | Procedures in place. Annual review of staff driving licences at vehicle insurance renewal. |

| Area | Risk(s) Identified | Likelihood | Impact | Level | Controls of risk/management <i>(Italics indicates areas for improvement)</i> | Review/assess/revise |
|---------------|--------------------------------|------------|--------|----------|---|----------------------|
| | | | | | <ul style="list-style-type: none"> • Grounds Team reminded of their responsibilities in respect of driving Council vehicles as part of their contract of employment and staff handbook. • Sports Pavilion users only have access to specified areas. Terms & Conditions of use provided at time of booking and displayed throughout the building. • Cemeteries - damaged headstones reported to Deputy Clerk to contact burial right holder(s). • Opening times of Recreation Ground public toilets limited by door timer 8am-4pm, 7 days a week. <i>Vandal proof sanitary under consideration, to be included as part of the budget setting process.</i> • Grounds Team conduct visual checks of all sites as part of their rounds, any theft, damage or vandalism is reported to the Deputy Clerk. | |
| Assets | Maintenance of sites/buildings | 2 | 3 | M | <ul style="list-style-type: none"> • External visual buildings inspections carried out by the Grounds Team as part of their rounds. Deputy Clerk to review weekly inspection checklists. • RPII Operational Playground Inspections of play area training scheduled on 18-19 November 2024 to be carried out by Grounds team. • Play areas including skate park visually inspected weekly/monthly by Grounds Team and annually by an accredited RoSPA external playground inspector. • Council to receive report from external playground inspector for review and consideration of any necessary works. • Community Services Committee members to carry out visual checks of sites as part of the Parish Tour annually in June. | Procedures in place. |

| Area | Risk(s) Identified | Likelihood | Impact | Level | Controls of risk/management <i>(Italics indicates areas for improvement)</i> | Review/assess/revise |
|----------------------------|---|------------|--------|-------|---|---|
| Audit | Non-compliance with statutory deadlines for the completion/ approval/ submission of year end accounts and other financial returns | 1 | 1 | L | <ul style="list-style-type: none"> Annual review of JPAG⁶ to update the Council's Financial Regulations and Standing Orders, approved at the Annual Town Council Meeting. Continue to ensure all accounts and returns are completed and submitted within prescribed deadlines using accounting software. Internal Audit review. | Procedures in place. |
| Audit | Non-compliance with Internal Audit requirements | 1 | 1 | L | <ul style="list-style-type: none"> Internal Auditor carries out two interim inspections ahead of year end followed by a full inspection prior to submission of the AGAR to External Audit. | Procedures in place. |
| Audit | Independent assurance of accuracy of Councils processes and accounts | 1 | 1 | L | <ul style="list-style-type: none"> New Internal Auditor appointed by the Council at the Annual Town Council meeting for the 2024/25 financial year. Independence and added value of Internal Auditor to be reviewed at the Annual Town Council Meeting. <i>Consideration to be given to appointing Internal Auditor for 2025/26 and 2026/27 financial years.</i> Procurement and appointment of External Audit is carried out by SAAA every 5 years. Audit reports presented to Council which form part of the meeting papers for public inspection/ transparency. | <ul style="list-style-type: none"> Appointment of Internal Audit to be reviewed every 3 years. External Audit, BDO LLP appointed from 2022-23 to 2026-27 financial years. |
| Business Continuity | Access to CMTC local network | 2 | 1 | L | <ul style="list-style-type: none"> Full use of Microsoft 365 accounts to access CMTC local network and emails from any location/device. <i>Business Continuity Plan for Council services to be progressed.</i> | Procedures adequate. |
| Cemeteries | Increase in net expenditure | 2 | 1 | L | <ul style="list-style-type: none"> Annual budget set to maintain cemeteries, chapel and war memorial. Most expenditure can be dealt with by budget | Procedures in place. |

⁶ Joint Panel on Accountability and Governance

| Area | Risk(s) Identified | Likelihood | Impact | Level | Controls of risk/management <i>(Italics indicates areas for improvement)</i> | Review/assess/revise |
|-------------------|--|------------|--------|-------|--|---|
| | | | | | setting and monitoring process. | |
| Cemeteries | Damage to headstones by Grounds Team | 2 | 1 | L | <ul style="list-style-type: none"> • Grounds Team made aware to take care when using machinery in and around the cemetery which may cause damage to headstones. • Any damage occurred to be reported to the Deputy Clerk who will contact the burial right holder(s). • Sufficient budget to be allocated should damage occur. | Procedures in place. |
| Cemeteries | Unsafe graves/headstones | 2 | 1 | M | <ul style="list-style-type: none"> • Grounds Team carryout a visual check of the cemeteries as part of their rounds. • Any unsafe headstones are reported to the Deputy Clerk to contact burial right holder(s) and are laid down where possible. • Visible signs of vermin (moles) and/or movement of burial plot footprint to be reported to the Deputy Clerk. Grounds Team to level off burial plots, where applicable. | Procedures in place. |
| Civic | Mayoralty and items of value (Mayor's Chain, Regalia) risk of theft | 1 | 1 | L | <ul style="list-style-type: none"> • Mayor, Deputy Mayor and escorts chain and/or pins are insured under civic regalia and kept in a locked safe when not being worn. | Procedures in place. Insurance reviewed annually. |
| Community | Lack of awareness by the wider community of the role and achievements of the Council | 2 | 1 | L | <ul style="list-style-type: none"> • Maintaining website with publications of news items, updates and work of the Council which is also included in the Link Magazine distributed to all households. • Social media (Facebook) presence used as a notice board to update residents on the work of the Council. Electronic Communications Policy in place to be followed by employees and Elected Members. • Parish Newsletter to be sent to all householders at least twice a year. • Publishing Chair/Mayor of the Council Annual | Procedures in place. |

| Area | Risk(s) Identified | Likelihood | Impact | Level | Controls of risk/management <i>(Italics indicates areas for improvement)</i> | Review/assess/revise |
|-------------------|---|------------|--------|-------|--|----------------------|
| | | | | | <ul style="list-style-type: none"> Report from the Annual Parish Meeting. • Agenda item for representatives from outside organisations to provide updates at Council meetings. • Members to maintain good relationships and engage within the community it serves. • <i>Commencement of monthly coffee mornings held in the Village Hall with Elected Members in attendance to engage with residents on the work of the Council and to assist with any concerns and/or issues.</i> • <i>Upcoming appointment of Community Engagement & Project Officer to work within the community to oversee the Councils upcoming projects.</i> | |
| Community | Lack of Dorset Council engagement and updates | 2 | 1 | L | <ul style="list-style-type: none"> • Both Dorset Ward Councillors are also Town Councillors who provide verbal and/or written updates to members at each Full Council meeting under an agenda item. • Clerk engages with both Ward Councillors to work together for the benefit of the community it serves. • Subscribe to Dorset Council digital newsletters and where appropriate, information posted on website for an awareness to residents. • <i>Clerk attends bi-monthly Dorset Clerks meetings (Face to Face and Virtually) with the Dorset Council Chief Executive who provides updates on the work of Dorset Council and the challenges faced.</i> | Procedures in place. |
| Complaints | Lack of procedure | 1 | 1 | L | <ul style="list-style-type: none"> • Complaints Procedure Policy available via the Council office or website. • Procedure reviewed at Annual Town Council meeting. | Procedures in place. |

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|----------------------------------|--|------------|--------|-------|---|--|
| Complaints - Vexatious | Lack of procedure | 1 | 1 | L | <ul style="list-style-type: none"> • Vexatious Complaints Policy available via the Council office or website. • Procedure reviewed at Annual Town Council meeting. | Procedures in place. |
| Council – Decision making | Council eligible to adopt General Power of Competence (GPC) with a least two thirds elected members and Clerk holding an appropriate qualification | 2 | 2 | M | <ul style="list-style-type: none"> • Following the non-contested election in May 2024, 11 members were elected. 3 vacancies were filled by co-option in June 2024. • Clerk passed CiLCA qualification in July 2023. | GPC declared at the Annual Town Council meeting in May 2024 due to two thirds elected members and qualified Clerk. |
| Council - Election Costs | Election is requested | 2 | 2 | M | <ul style="list-style-type: none"> • In an election year or if a casual vacancy occurs, the electorate can call for an election with associated costs met by the Town Council. • Adequate provision for election costs allocated within the approved budget. | Procedures in place. |
| Defibrillator | Vandalism/damage to equipment | 2 | 4 | H | <ul style="list-style-type: none"> • <i>Grounds Team to monitor equipment daily as part of their rounds. Checklist to be signed/dated. Any issues to be reported to the Deputy Clerk.</i> • <i>Access to equipment via keypad code, shared with users of Recreation Ground facilities, namely sports clubs.</i> • <i>Registered equipment for 999 use.</i> • <i>Procure replacement supplies following use.</i> • <i>Annual budget to include maintenance/supplies of equipment.</i> | Procedures in place. |
| Employer Liability | Comply with Employment Law | 1 | 2 | L | <ul style="list-style-type: none"> • Agreement with Southwest Councils to provide HR advice and guidance. • Provision reviewed annually. | Procedures in place. |
| Finance | Illegal expenditure | 2 | 3 | M | <ul style="list-style-type: none"> • Continue to ensure all expenditure is within legal powers and presented to Full Council for approval. | Procedures in place. |

| Area | Risk(s) Identified | Likelihood | Impact | Level | Controls of risk/management <i>(Italics indicates areas for improvement)</i> | Review/assess/revise |
|---------|--|------------|--------|-------|---|----------------------|
| Finance | Incorrect payments processed | 2 | 2 | M | <ul style="list-style-type: none"> All payments are listed on the Accounts for Payment report presented to Full Council/Committee twice monthly for approval. No cheque payments are processed, however, if required, two Councillor signatories, counter signed by the Clerk/RFO is required. Majority of payments processed via online banking by the Clerk/RFO or by Business Debit Card. Scanned copies of all invoices held on accounting software for audit trail purposes. Bank mandate and signatories reviewed annually. Financial Regulations in place and reviewed annually at the Annual Town Council meeting. Business Debit Card held by the Clerk/RFO for purchases where a credit account is not held or unavailable with the supplier. Card kept in locked safe. | Procedures in place. |
| Finance | Interest rates | 1 | 1 | L | <ul style="list-style-type: none"> Clerk/RFO to review interest rates regularly to ensure Council receives optimum interest. Precept held with the CCLA/PSDF⁷. | Procedures in place. |
| Finance | Banking | 1 | 1 | L | <ul style="list-style-type: none"> Council holds accounts with the Co-operative Bank and CCLA/PSDF. Ensure bank accounts are relevant and fit for purpose. Clerk/RFO carries out daily checks of transactions/balances via online banking. Clerk/RFO monitors Co-operative Bank account to ensure balance remains <£85k. | Procedures in place. |
| Finance | Loss of cash through theft, dishonesty or efficiency | 1 | 1 | L | <ul style="list-style-type: none"> No petty cash held. Increased cash received from sports income and Youth Trust. Cash held in locked safe and banked as soon as possible, preferably on the same day of receipt. Receipts given to payee, where applicable. | Procedures in place. |

⁷ Public Sector Deposit Fund

| Area | Risk(s) Identified | Likelihood | Impact | Level | Controls of risk/management <i>(Italics indicates areas for improvement)</i> | Review/assess/revise |
|--|--|------------|--------|-------|--|----------------------|
| | | | | | <ul style="list-style-type: none"> • <i>Procurement of card payment machine in progress as per previous Interim Internal Audit Report to reduce cash payments.</i> | |
| Finance | Financial controls and records | 1 | 1 | L | <ul style="list-style-type: none"> • Monthly bank reconciliation prepared by Clerk/RFO and reported via the Finance & Administration Committee/Full Council meetings. • Chair of Finance & Administration Committee signs bank reconciliation and countersigns all corresponding bank statements. • Two signatories required on cheques and counter-signed by the Clerk/RFO. • Financial Regulations approved annually at the Annual Town Council meeting. • Internal and external audit in place. • All Councillors have read-only access to accounting software. • <i>Use of Purchase Orders facility on accounting software to provide audit trail of procurement to ensure documentation is held centrally.</i> • <i>Monthly transaction testing to be conducted by Elected Members on a rota basis.</i> | Procedures in place. |
| Finance - Borrowing | Unauthorised borrowing | 1 | 1 | L | <ul style="list-style-type: none"> • No borrowing or new borrowing anticipated in the 2024/25 financial year. • Financial Regulations to be followed should any borrowing arise. | Procedures in place. |
| Finance - Budget | Overspend/ Underspend of public money | 2 | 2 | M | <ul style="list-style-type: none"> • Budget monitoring report reviewed quarterly by the Finance & Administration Committee. | Procedures in place. |
| Finance – Community Infrastructure Levy (CIL) | Potential risk of recovery of monies plus interest if not used in line with Dorset Councils CIL policy | 2 | 2 | M | <ul style="list-style-type: none"> • Maintain accounting records showing receipts and expenditure. • CIL monies held under Earmarked Reserves. • <i>Council to consider how CIL monies should be spent.</i> | Procedures in place. |

| Area | Risk(s) Identified | Likelihood | Impact | Level | Controls of risk/management <i>(Italics indicates areas for improvement)</i> | Review/assess/revise |
|-------------------------------------|--|------------|--------|-------|---|--|
| Finance - Contracts | Ensure continued value for money along with continuity of work | 1 | 2 | L | <ul style="list-style-type: none"> • Ensure Financial Regulations are followed. <i>Impact of the implementation of the new Procurement Act due to go live in February 2025 are under review.</i> • Where possible three quotes obtained with redacted quotes presented to Committee/Full Council to proceed in accordance with Financial Regulations. • Review relevant documentation to ensure contractors are qualified and/or accredited to carry out work with appropriate insurance in place. • Existing contracts to be reviewed annually, at renewal or in line with contract terms of business. | Procedures in place. |
| Finance - Grant's payable | Power and authorisation to pay | 1 | 1 | L | <ul style="list-style-type: none"> • Small Grants Programme Policy in place, with all applications considered by the Finance & Administration Committee ahead of recommendations for approval to Full Council in accordance with the policy. • Policy reviewed annually. • End of grant report to be obtained from all grant recipients. • Budget allocated for grants to be awarded as part of budget setting process. | Procedures in place. |
| Finance - Grant's receivable | Receipt of monies | 1 | 1 | L | <ul style="list-style-type: none"> • Council may seek and apply for grants for specific projects. • Criteria should be met and evidence of spend maintained to complete end of grant report. | Procedures in place. |
| Finance - Payroll | Loss of payroll provider | 1 | 1 | L | <ul style="list-style-type: none"> • Contract with external payroll provider, Livepay to process monthly salaries. • Online access to payroll portal to update employee details and/or salaries. • Copies of electronic reports downloaded from online portal and held locally on CMTC network. | Contract renewal due in Q1 2026. Procedures in place. |

| Area | Risk(s) Identified | Likelihood | Impact | Level | Controls of risk/management <i>(Italics indicates areas for improvement)</i> | Review/assess/revise |
|-------------------|---|------------|--------|-------|---|----------------------|
| Finance - Payroll | Incorrect salary paid to employees | 1 | 1 | L | <ul style="list-style-type: none"> Review of electronic reports produced by external payroll provider to confirm accurate calculation of salaries via BACs and authority to proceed signed by Clerk/RFO. Monthly salary payments approved as part of the Accounts for Payment presented to Council. | Procedures in place. |
| Finance - Payroll | Risk of financial penalty if PAYE/ Pension contributions not paid to HMRC/ Pension Provider | 1 | 1 | L | <ul style="list-style-type: none"> External payroll provider prepares schedule of payments to be paid to third parties i.e., HMRC, DCPF.⁸ Monthly/annual return completed and provided to DCPF for reconciliation prior to annual statement being produced/sent to members of the pension scheme. Clerk/RFO sets up online banking payments in line with salaries pay date. | Procedures in place. |
| Finance - Precept | Annual precept not the result of proper detailed budget | 1 | 3 | M | <ul style="list-style-type: none"> Draft annual budget prepared by the Clerk/RFO and Chair of Finance & Administration Committee based on previous years income and expenditure alongside any exceptional or capital planned works. Finance & Administration Committee members and Full Council review items to be included in the draft budget during Q3 of each financial year, ahead of budget setting/approval in Q4 for the next financial year. Finance & Administration Committee review draft budget, line by line and make recommendation to Full Council for approval. | Procedures in place. |
| Finance - Precept | Failure to apply via the billing authority | 1 | 1 | L | <ul style="list-style-type: none"> Precept request based on approved budget and Band D tax base provided by Dorset Council as the billing authority. Clerk/RFO submits formal precept request following approval by Full Council ahead of the | Procedures in place. |

⁸ Dorset County Pension Fund

| Area | Risk(s) Identified | Likelihood | Impact | Level | Controls of risk/management <i>(Italics indicates areas for improvement)</i> | Review/assess/revise |
|------------------------------------|--|------------|--------|-------|--|-----------------------------------|
| | | | | | deadline prescribed by Dorset Council as the billing authority. | |
| Finance - Precept | Non receipt of Precept | 1 | 1 | L | <ul style="list-style-type: none"> Precept received in two instalments from Dorset Council as the billing authority at the end of April and September annually via BACs. On receipt monies transferred by CHAPs to CCLA/PDSF, so not to hold >£85k in current account. General reserves of 3-6 months operating costs held by the Council, should the precept not be received as described. | Procedures in place. |
| Finance – Records Retention | Non-standard and/or non-compliant records kept | 1 | 1 | L | <ul style="list-style-type: none"> Continue to retain adequate, complete and statutory financial records and accounts. All payments and receipts entered onto accounting software and reported to Full Council/Committees via the bank reconciliation. All members have read only access to review accounting software. | Procedures in place. |
| Finance – s.106 | Potential risk of recovery of monies plus interest if not used in line with section106 agreement | 1 | 3 | M | <ul style="list-style-type: none"> Maintain accounting records showing receipts and expenditure. Section 106 monies held in Earmarked Reserves for sports & recreation. <i>Council to commence community engagement and appoint project manager for the sports pavilion redevelopment and Recreation Ground project during Q4 2024/25 financial year to demonstrate how s.106 monies to be spent.</i> | Procedures in place. |
| Finance – s.137 | Exceeding section 137 expenditure | 1 | 1 | L | <ul style="list-style-type: none"> Maintain accounting records of any expenditure under s.137 to ensure per electorate limit is not exceeded. Only applicable if Council does not have GPC. | Review electorate spend annually. |

| Area | Risk(s) Identified | Likelihood | Impact | Level | Controls of risk/management <i>(Italics indicates areas for improvement)</i> | Review/assess/revise |
|-----------------|--|------------|--------|-------|--|----------------------|
| Finance - VAT | Incorrect or no VAT claimed | 2 | 2 | M | <ul style="list-style-type: none"> VAT claims calculated quarterly by the Clerk/RFO using Form 126 produced by the accounting software. Internal Audit provide double check of correct VAT claimed. Legislation changes on the VAT status of local authority sports facilities which can be treated as non-business activity being monitored. Clear financial reporting of sports income and expenditure maintained. <i>Expert VAT advice to be sought once work on the redevelopment of the Sports Pavilion and Recreation Ground project gets underway.</i> | Procedures in place. |
| Grounds Unit | No control of utilities provider and costs | 3 | 1 | M | <ul style="list-style-type: none"> Electricity and water costs are invoiced to the Council by the Scouts. Meters are located in the Scout hut with no access by Council staff. Meters have now been installed in the Grounds Unit to monitor usage to validate against invoices received from Scouts. | Procedures adequate. |
| Health & Safety | Safety of staff and visitors | 2 | 2 | M | <ul style="list-style-type: none"> CCTV coverage of office, Village Hall, Grounds Unit and Sports Pavilion. Lone working devices and policy in place. However, where possible staff are discouraged from lone working by ensuring two staff members are present, where possible. | Procedures in place. |
| Health & Safety | Safety of users of play equipment | 2 | 2 | M | <ul style="list-style-type: none"> Play equipment checked as part of the Grounds Team responsibilities. Any concerns or issues identified are reported to the Deputy Clerk. Additional budget allocated in the 2024/25 financial year budget to replace play equipment no longer fit for purpose and/or safe along with maintenance programme to maintain play equipment. Play equipment self-insured. | Procedures in place. |
| Health & Safety | Users of buildings | 2 | 2 | M | <ul style="list-style-type: none"> Weekly/monthly cleaning of taps and showers on all sites. Checklist signed by | Procedures in place. |

| Area | Risk(s) Identified | Likelihood | Impact | Level | Controls of risk/management <i>(Italics indicates areas for improvement)</i> | Review/assess/revise |
|----------------------------|--|------------|--------|----------|---|------------------------------|
| | contracting legionnaires disease | | | | <ul style="list-style-type: none"> Handyman/Caretaker and/or cleaning contractor where appropriate. Monthly temperature checks carried out on all sites. Checklist completed and signed by Handyman/Caretaker and/or cleaning contractor where appropriate. Monitoring of water supply appliance(s) to ensure temperature(s) are applied correctly. | |
| Health & Safety | Not maintaining fire break between Recreation Ground pit area and properties adjacent in Stour View Crescent | 2 | 2 | M | <ul style="list-style-type: none"> Budget allocated for external contractor to carryout ground works to maintain pit area, twice yearly in February and September. Grounds Team to carry out litter picking in area and ground works within their capacity, if applicable. | Procedures in place. |
| Hire Agreements | Breach of agreements | 2 | 2 | M | <ul style="list-style-type: none"> Clerk ensures all hire agreements are in force and reviewed as and when appropriate. All original documents kept in locked safe, with scanned copies retained on local CMTC network. <p>Hire Agreements</p> <ul style="list-style-type: none"> Pony Espresso – External catering provider at Recreation Ground Metal Detectorist – Permission to access specified areas at the Recreation Ground Dog Training – Permission to access specified areas at the Recreation Ground Corfe Mullen Juniors Tennis Club – Use of Sports Pavilion and tennis courts at the Recreation Ground Mini Munchkins – Use of Sports Pavilion lounge, prep area and storage | Procedures in place. |
| Insurance | Employers Liability (statutory) | 1 | 4 | M | <ul style="list-style-type: none"> Level of cover to be reviewed against risks. Continue existing cover of £10m. | Insurance reviewed annually. |

| Area | Risk(s) Identified | Likelihood | Impact | Level | Controls of risk/management <i>(Italics indicates areas for improvement)</i> | Review/assess/revise |
|-----------|-------------------------------|------------|--------|-------|---|--|
| Insurance | Vehicle Insurance (statutory) | 2 | 2 | M | <ul style="list-style-type: none"> Comprehensive insurance held and renewed annually, factoring in vehicle depreciation. | Insurance reviewed annually. |
| Insurance | Fidelity Guarantee Insurance | 1 | 4 | M | <ul style="list-style-type: none"> Level of cover to be reviewed against risks. Continue existing cover of £500,000. | Insurance reviewed annually. |
| Insurance | Property/buildings | 1 | 4 | M | <ul style="list-style-type: none"> Level of cover to be reviewed against risks and assets held. Building revaluation to be completed every 5 years. Full review of all buildings insurance and valuations takes place annually in August/September ahead of renewal due on 1 October. | Insurance reviewed annually. Next revaluation due in March 2027. |
| Insurance | Personal Accident | 2 | 4 | H | <ul style="list-style-type: none"> Level of cover to be reviewed against risks. Up to £100,000 per incident covered for staff, members and/or volunteers. Specific incidents covered as per policy schedule. Any insured person between ages 76-85 years level of cover reduced to £10,000 per incident. | Insurance reviewed annually. |
| Insurance | Terrorism | 1 | 1 | L | <ul style="list-style-type: none"> Currently no cover in place. | Procedures adequate. |
| Insurance | Business Interruption | 1 | 1 | L | <ul style="list-style-type: none"> Level of cover to be reviewed against risks. Continue existing cover of up to £55,000. | Insurance reviewed annually. |
| Insurance | Public Liability (statutory) | 1 | 4 | M | <ul style="list-style-type: none"> Level of cover to be reviewed against risks. Continue existing cover of £10m. | Insurance reviewed annually. |
| Leases | Breach of leases | 2 | 1 | L | <ul style="list-style-type: none"> Clerk ensures all leases are in force and reviewed as and when appropriate. Internal Audit review. All original documents kept in locked safe, with scanned copies retained on local CMTC network. <p>Lessee Responsibilities</p> <ul style="list-style-type: none"> Wimborne Academy Trust – Lockyer’s Hub Scouts Association – Storeroom Dorset Council/Dorset Wildlife Trust – Springdale Road Open Space Dorset Council – County Field | <ul style="list-style-type: none"> Procedures in place. |

| Area | Risk(s) Identified | Likelihood | Impact | Level | Controls of risk/management <i>(Italics indicates areas for improvement)</i> | Review/assess/revise |
|---|---|------------|--------|----------|---|--|
| | | | | | <ul style="list-style-type: none"> Harry J Palmer Ltd – Broadmoor Road Allotment Site Lessor Responsibilities <ul style="list-style-type: none"> Guides Association – Ground Rent Scouts Association – Ground Rent Mini Munchkins – Fenced hardstanding at Sports Pavilion | |
| Legal Liability | Ensuring activities are within legal powers | 2 | 2 | M | <ul style="list-style-type: none"> Clerk to clarify and seek external legal advice when necessary. Any associated legal costs are allocated within the annual budget. | Procedures in place. |
| Legislation | Comply with Health & Safety Law | 2 | 4 | H | <ul style="list-style-type: none"> Agreement with H&S Consultants to provide advice and guidance. Annual site visits carried out by H&S Consultants. Findings and Recommendations Reports produced by H&S Consultant presented to Full Council. Risk Assessments conducted using H&S Provider software, BrightSafe and bespoke templates. | Next contract review due August 2026. Procedures in place. |
| Legislation | Comply with HMRC requirements | 1 | 2 | L | <ul style="list-style-type: none"> Advice sought from HMRC. Review of processes in place carried out by internal and external auditors. | Procedures in place. |
| Legislation | Freedom of Information | 1 | 1 | L | <ul style="list-style-type: none"> Timely response in line with statutory time frames. Publication Scheme available on website. | Procedures in place. |
| Legislation | Data Protection | 1 | 1 | L | <ul style="list-style-type: none"> Council is registered with the ICO⁹. Data Protection policies available on website. All Data Protection related policies reviewed at the Annual Town Council meeting. | Procedures in place. |
| Members - Declaration of Interests | Debating issues and voting without declaration of members | 1 | 1 | L | <ul style="list-style-type: none"> Agenda item on all Full Council/Committee meetings. Members responsibility to declare any interests pertaining to agenda. | Procedures in place. |

⁹ Information Commissioners Office

| Area | Risk(s) Identified | Likelihood | Impact | Level | Controls of risk/management <i>(Italics indicates areas for improvement)</i> | Review/assess/revise |
|--|--|------------|--------|-------|---|----------------------|
| | interests, including disclosable pecuniary interests | | | | | |
| Members - Register of Interests | Councillors' failure to register known interests | 2 | 4 | H | <ul style="list-style-type: none"> Members complete Dorset Councils electronic Register of interests who are responsible for updating as and when required. Dorset Council Monitoring Officer monitors/reviews members interests. | Procedures in place. |
| Minutes/ agenda/ notices/ statutory documents | Accuracy and legality of business conducted | 1 | 1 | L | <ul style="list-style-type: none"> Summons/agendas, meetings papers and minutes are produced by the Clerk/RFO and published on public notice boards and website to comply with legal requirements. Minutes are approved and signed by the Chair at the subsequent meeting. Hard copies of all meeting papers held on site in line with Records Management & Retention Policy. Business of the meetings is managed by the respective Chairperson alongside the Clerk/RFO who provides advice. | Procedures in place. |
| Neighbourhood Plan | Insufficient Councillors and volunteers to be part of Steering Group | 2 | 2 | M | <ul style="list-style-type: none"> At the Ful Council meeting held on 24 October 2023 it was resolved to pause drafting plan until after the elections in May 2024 with a new Council in place. <i>Relaunch of the Neighbourhood Plan/Steering Group to commence during Q4 2024/25.</i> <i>Re-appointment of a Planning Consultant to be progressed and approved by Full Council.</i> Councillors and volunteers need to work with Planning Consultant to formulate draft plan for approval by Full Council ahead of any referendum. Plan is community lead which will help to shape the future development of Corfe Mullen. | Procedures adequate. |

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|--------------------------|---|------------|--------|----------|---|----------------------|
| | | | | | <ul style="list-style-type: none"> Project support to be provided by Community Engagement & Project Officer role to be appointed during Q4 2024/25. | |
| Outsourcing | Non-availability of contractors to carryout work in line with Service Level Agreement | 2 | 2 | M | <ul style="list-style-type: none"> Maintain good working relationships with external contractors. Hold regular meetings to understand any challenges or issues. Monitor work to ensure Council receives services and value for money in line with Service Level Agreement. | Procedures in place. |
| Records Retention | Loss of records computer back up | 1 | 1 | L | <ul style="list-style-type: none"> Accounts and bookings packages are cloud based and backed up to the cloud by the provider. Allotments and Cemetery databases held on virtual PC and backed up by the provider, Edge IT. Hard copy Burial Register held in locked safe. Website provider, Vision ICT backs up website content on a regular basis. <i>Website provider and redesign of website in progress.</i> <i>New IT provider in place to manage CMTC network, email, Microsoft accounts and security.</i> | Procedures in place. |
| Records Retention | Proper and timely reporting via the minutes | 1 | 1 | L | <ul style="list-style-type: none"> Full Council meets monthly with committees on a rotating calendar cycle. Both receive and approve minutes of meetings which are available to members of the public and the press to view 7 days following the meetings via the Council office and/or the website. | Procedures in place. |
| Records Retention | Proper document control | 1 | 1 | L | <ul style="list-style-type: none"> Central electronic filing system accessed by all office staff and hard-copy files kept for business continuation purposes where appropriate. Publication Scheme available on website. Historic documents/archive held at Dorset History Centre, Dorchester. Records Management & Retention Policy in place and available on the website. | Procedures in place. |

| Area | Risk(s) Identified | Likelihood | Impact | Level | Controls of risk/management <i>(Italics indicates areas for improvement)</i> | Review/assess/revise |
|------------------------|---|------------|--------|-------|--|----------------------|
| Resources/ Services | Recognition of cuts to services provided by Dorset Council as the Unitary Authority and/or neighbouring BCP Council | 2 | 2 | M | <ul style="list-style-type: none"> Identify services at potential risk e.g., highways including road safety, countryside team (verges & green space), equipment (tractor & flail/cherry picker/gully cleansing), cricket high fence, grit bins, tree officer and sports pitch maintenance/grass cutting. Contingency budget allocated as part of annual budget setting process. | Procedures in place. |
| Sports Association | Responsibilities as Sole Trustee of Charity | 2 | 2 | M | <ul style="list-style-type: none"> <i>Constitution to be reviewed to ensure it is fit for purpose and meets the Charities objectives.</i> Separate accounts software in place to manage accounts. As a separate entity, some of the processes in place for Council property including insurance and health and safety are mirrored for the Sports Association. <i>Specific procedures to be reviewed.</i> Independent Auditor. Online reporting to Charity Commission. | Procedures adequate. |
| Sports Association | Procurement | 1 | 1 | L | <ul style="list-style-type: none"> Clerk/Senior Administrator to investigate best value for money when procuring supplies. Payment of invoices via online banking, where possible. <i>Business Debit Card to be considered to reduce the necessity for the Town Council to purchase on behalf of the Sports Association.</i> | Procedures in place. |
| Sports Association | Records Management & Retention | 2 | 1 | L | <ul style="list-style-type: none"> Financial records including all income and expenditure held on free accounting software, Cashbook held on the local CMTC network and backed up externally on encrypted memory stick. Copies of all invoices held both hard copy and scanned copies held on local CMTC network for audit trail purposes. Meeting papers including agendas, minutes and reports held electronically on the local CMTC network. Hard copies held on site in line with the | Procedures in place. |

| Area | Risk(s) Identified | Likelihood | Impact | Level | Controls of risk/management <i>(Italics indicates areas for improvement)</i> | Review/assess/revise |
|--|---|------------|--------|----------|--|----------------------|
| | | | | | Council's Records Management and Retention Policy. | |
| Sports Association | Lack of historic financial records | 2 | 2 | M | <ul style="list-style-type: none"> • <i>Following handover from the previous Trustees, there are limited financial records. Independent Examiner has collated year end data back to 2019/20 financial year to provide a limited financial audit trail.</i> • <i>Review of governance documentation and filing underway.</i> | Procedures adequate. |
| Sports Pavilion & Recreation Ground Redevelopment | Lack of Community Engagement | 2 | 1 | L | <ul style="list-style-type: none"> • Appointment of Community Engagement & Project Officer to oversee community engagement and support project. • Working party made up of two Councillors and key stakeholders to consider options on proposed facilities and sports provision in order to engage with a Project Manager/Architect to prepare draft plans/options. | Procedures in place. |
| Sports Pavilion & Recreation Ground Redevelopment | Insufficient funding for project | 2 | 3 | M | <ul style="list-style-type: none"> • Role of Community Engagement & Project Officer is to demonstrate community engagement in order for the Council to provide evidence as part of applying for any grant funding and application to HM Government Public Works Loan Board (PWLB). • Section 106 monies and earmarked reserves to form part of the project funding. • Managing key stakeholders and members of the public expectations within financial envelope. | Procedures in place. |
| Sports Provision | Increase in net expenditure | 2 | 2 | M | <ul style="list-style-type: none"> • Annual budget set to maintain sports pitches and sports pavilion. • Ongoing monitoring of sports pavilion energy use, cleaning costs and supplies. | Procedures in place. |
| Springdale Road Open Space | Cease of lease with Dorset Council/Dorset Wildlife Trust to maintain area | 2 | 1 | L | <ul style="list-style-type: none"> • <i>Liaison with Dorset Council and Dorset Wildlife Trust to continue to maintain open space for the benefit of residents.</i> | Procedures Adequate. |

| Area | Risk(s) Identified | Likelihood | Impact | Level | Controls of risk/management <i>(Italics indicates areas for improvement)</i> | Review/assess/revise |
|----------|---|------------|--------|-------|--|----------------------|
| Staff | Insufficient Grounds Team members to carryout work to maintain Town Council sites | 2 | 1 | L | <ul style="list-style-type: none"> Outsourcing grounds work considered when appropriate. Deputy Clerk to monitor the teams work on a daily/weekly basis to prioritise workload. Two full time (37 hours) and one part time (22 hours) in place. Ability to increase part time hours as and when required. | Procedures in place. |
| Staff | Retention of staff | 2 | 1 | L | <ul style="list-style-type: none"> Contract terms & conditions and pay scales annually reviewed in line with standing orders. Job roles and descriptions to be kept up to date and reviewed by the Staffing Committee when applicable. | Procedures in place. |
| Staff | Pressure on staff when any members of staff are on long term sick leave | 2 | 1 | L | <ul style="list-style-type: none"> Sickness review meetings conducted with staff members to understand what assistance the Council can provide for staff member to return to work. Return to work meetings to take place to support staff member when returning to work. Seek advice from HR consultants to ensure correct procedures are being followed. <i>Administration provision restructure with appointment of Senior Administrator and pending appointment of Community Engagement & Project Officer to bolster the office administration team to carry out duties in order for the Council to meet its strategic objectives and remain compliant.</i> | Procedures in place. |
| Training | Awareness of roles and powers | 1 | 1 | L | <ul style="list-style-type: none"> Staff and members to attend training held by NALC, SLCC, DAPTC and/or external providers. Fire Marshall training for all staff carried out in October 2024 Senior Administrator and Administration Assistant carried out ICCM Cemeteries management training in October 2024 & December 2024. Grounds Team carried out trailer training in December 2023 and April 2024. | Review annually. |

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| | | | | | <ul style="list-style-type: none"> List of identified training needs for Grounds Team members maintained by the Deputy Clerk with sufficient budget allocated as part of the budget setting process. | |
| Trees | Ongoing Management of trees identified as requiring immediate/moderate attention failing | 2 | 4 | H | <ul style="list-style-type: none"> Visual checks of trees on all sites carried out by the Grounds Team as part of their rounds. Feedback provided to Deputy Clerk. External tree consultants instructed as and when required to manage trees where there is a risk to life and/or properties. Submission to Dorset Council Planning for consent for tree works if applicable, which is managed by external tree consultants on instruction. Tree survey of all sites to be conducted by an external arboriculturist every 3 years. Progressing tree works identified as part of the tree survey. High risk work completed. Sufficient budget to be allocated to cover expenditure for tree works. | <ul style="list-style-type: none"> Procedures in place. Next tree survey due March 2026. |
| Vehicles | Reliability of Grounds Team Truck and obtaining parts | 3 | 2 | M | <ul style="list-style-type: none"> Annual Service and MOT to be conducted. Weekly Vehicle Checklist carried out by Grounds Team. <i>Additional vehicle - Gator purchased in March 2024. Truck to be replaced.</i> <i>Council has resolved to sell the truck and purchase a replacement vehicle to be progressed.</i> | Procedures in place. |
| Village Hall | Responsibilities as Sole Trustee of Charity | 2 | 2 | M | <ul style="list-style-type: none"> Separate accounts and bookings software in place to manage day to day running of the Village Hall. As a separate entity, some of the processes in place for Council property including insurance, health and safety, staff and hirers are mirrored for the Village Hall, its staff, and hirers. Specific procedures in place for day-to-day management. | Procedures in place. |

| Area | Risk(s) Identified | Likelihood | Impact | Level | Controls of risk/management <i>(Italics indicates areas for improvement)</i> | Review/assess/revise |
|--------------|--|------------|--------|-------|--|----------------------|
| | | | | | <ul style="list-style-type: none"> Independent Auditor. Online reporting to Charity Commission. | |
| Village Hall | Processing salaries | 1 | 1 | L | <ul style="list-style-type: none"> Clerk/Senior Administrator processes payroll via free online payroll package, Basic Tools. All reporting is downloaded from online portal to local CMTC network. Salary payments and third-party payments to HMRC and pension provider made by the Clerk/Senior Administrator via online banking. Monitor national living/minimum wage legislation to ensure staff are paid appropriately. | Procedures in place. |
| Village Hall | Retention of staff | 2 | 2 | M | <ul style="list-style-type: none"> Ongoing training for staff members. Engagement of external contractors as a result of keyman dependency for Handyman/ Caretakers role. Contract terms & conditions and pay scales reviewed annually. Job roles and descriptions to be kept up to date. <i>Additional two keyholders recruited to provide resilience when existing keyholder unavailable with less reliance on Town Council office staff.</i> | Procedures in place. |
| Village Hall | Procurement | 1 | 1 | L | <ul style="list-style-type: none"> Clerk/Senior Administrator to investigate best value for money when procuring supplies for the Village Hall Payment of invoices via online banking, where possible. <i>Business Debit Card in place to reduce the necessity for the Town Council to purchase on behalf of the Village Hall.</i> | Procedures in place. |
| Village Hall | Lack of bookings income to cover expenditure | 2 | 2 | M | <ul style="list-style-type: none"> Advertising banner displayed on side of main hall, visible from the Co-op car park to promote hiring the hall for events etc. Clerk/Senior Administrator to control expenditure. Hold arranged events to provide additional income to the Charity. <i>Council to consider as part of budget setting</i> | Procedures in place. |

| Area | Risk(s) Identified | Likelihood | Impact | Level | Controls of risk/management <i>(Italics indicates areas for improvement)</i> | Review/assess/revise |
|--------------|---|------------|--------|-------|---|------------------------|
| | | | | | <i>process to grant fund salaries in the same way as the Youth Trust.</i> | |
| Village Hall | Unable to complete improvement works | 2 | 1 | L | <ul style="list-style-type: none"> • Town Council 2023/24 financial year budget allocated £10,000 to carry out building works to erect porch at the front of the Village Hall/Council Office. • <i>Town Council 2024/25 financial year budget allocated a further £50,000 to commence ground works for disabled parking space and loading bay at the front of the Village Hall/Council Office along with small hall extension in line with planning permission, due to insufficient Village Hall Charity income and funds.</i> • <i>Under Building Regulations 1984 legislation, Section 32 notice to be progressed due to small hall extension works not commencing within the 3-year deadline of 134 September 2024.</i> • <i>Accessible parking and loading bay commenced ahead of 3-year deadline of 14 September 2024.</i> | Procedures in place. |
| Village Hall | Records Management & Retention | 1 | 1 | L | <ul style="list-style-type: none"> • Financial records including all income and expenditure held on Scribe Accounting software. • Copies of all invoices held on accounting software as an audit trail. • Meeting papers including agendas, minutes and reports held electronically on the local CMTC network. Hard copies held on site in line with the Council's Records Management and Retention Policy. • Hirers income and deposits records held on accounting/bookings software. | Procedures in place. |
| Village Hall | Implementation of Martyn's Law | 1 | 2 | L | <ul style="list-style-type: none"> • <i>The Terrorism (Protection of Premises Bill) undergoing parliamentary scrutiny. Impact on Council buildings/sites to be reviewed.</i> | Procedures inadequate. |
| Youth Trust | Responsibilities as Sole Trustee of Charity | 2 | 2 | M | <ul style="list-style-type: none"> • Separate accounts software in place to manage accounts. • As a separate entity, some of the processes in | Procedures in place. |

| Area | Risk(s) Identified | Likelihood | Impact | Level | Controls of risk/management <i>(Italics indicates areas for improvement)</i> | Review/assess/revise |
|-------------|---------------------|------------|--------|-------|--|----------------------|
| | | | | | <p>place for Council staff are mirrored for the Youth Trust staff. Specific procedures in place for day-to-day management of the youth club and activities.</p> <ul style="list-style-type: none"> • Independent Auditor. • Online reporting to Charity Commission. | |
| Youth Trust | Processing salaries | 1 | 1 | L | <ul style="list-style-type: none"> • Clerk/Senior Administrator processes payroll via free online payroll package, Basic Tools. • All reporting is downloaded from online portal to local CMTC network. • Salary payments and third-party payments to HMRC and pension provider made by the Clerk/Senior Administrator via online banking. • Monitor JNC for Youth Workers pay reviews. | Procedures in place. |
| Youth Trust | Retention of staff | 2 | 2 | M | <ul style="list-style-type: none"> • Ongoing training for all team members. • Promotion of existing youth support worker to senior youth support worker with effect from 9 October 2023. <i>Level 2/3 Youth Support Worker Qualification outstanding.</i> • Contract terms & conditions and pay scales annually reviewed. • Job roles and descriptions to be kept up to date. • Senior Administrator working closely to support the senior youth support worker and youth club. • <i>Recruitment of additional zero hours contract youth support worker to provide resilience during times of absence.</i> • <i>Volunteers and senior helpers in place to provide support to the running of the youth club.</i> | Procedures adequate |
| Youth Trust | Procurement | 1 | 1 | L | <ul style="list-style-type: none"> • Clerk/Senior Administrator to investigate best value for money when procuring supplies for the youth club. • Payment of invoices via online banking, where possible. • <i>Business Debit Card in place to reduce the necessity for the Town Council to purchase on</i> | Procedures in place. |

| Area | Risk(s) Identified | Likelihood | Impact | Level | Controls of risk/management <i>(Italics indicates areas for improvement)</i> | Review/assess/revise |
|--------------------|---|------------|--------|-------|---|----------------------|
| | | | | | <i>behalf of the Youth Trust.</i> | |
| Youth Trust | Records Management & Retention | 1 | 1 | L | <ul style="list-style-type: none"> Financial records including all income and expenditure held on free accounting software, Cashbook held on the local CMTC network and backed up externally to encrypted memory stick. Copies of all invoices held both hard copy and scanned copies held on local CMTC network for audit trail purposes. Meeting papers including agendas, minutes and reports held electronically on the local CMTC network. Hard copies held on site in line with the Council's Records Management and Retention Policy. | Procedures in place. |
| Youth Trust | Anti-social behaviour on Town Council sites | 2 | 1 | L | <ul style="list-style-type: none"> Youth support workers to carry out outreach work and continue to hold after school club in the Village Hall where funding allows to work with the young people to understand their behaviours to encourage positive outcomes. | Procedures in place. |