

Wimborne Minster Town Council

Financial Risk Management Record 1 April 2023 to 31 March 2024

This document should be read in conjunction with Wimborne Minster Town Council's Risk Management Strategy document.

This risk assessment systematically examines Wimborne Minster Town Council's (the Council) working practices, enabling the Council to identify all potential risks inherent in its governance, financial and management systems.

This document enables the Council to assess the risks that it faces and satisfy itself that it has taken all reasonable steps to minimise them. The risk assessment specifies the controls in place and identifies further controls required.

The risk rating balances the likelihood of a given risk with impact of the risk in question and results in an overall risk rating, as well as a RED (High - not acceptable), AMBER (reasonably acceptable/action may be required), GREEN (reasonable acceptable/no action required, review) colour indication (see below). Based upon a completed assessment, the Council is able to take the practical and necessary steps specified to control, reduce or eliminate the risks.

| Priority of risk management | | | | |
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| Likelihood of occurrence | Highly Likely (score 3) | Medium (3 x 1) | High (3 x 2) | <u>Very High</u> (3 x 3) |
| | Possible (score 2) | Low (2 x 1) | Medium (2 x 2) | High (2 x 3) |
| | Unlikely (score 1) | Very low (1 x 1) | Low (1 x 2) | Medium (1 x 3) |
| | | Negligible (score 1) | Moderate (score 2) | Severe (score 3) |
| | | Impact | | |

This Schedule is an updated version of that adopted by the Council at its Full Council meeting on 28 March 2022, minute reference FC/2023/133, in response to the requirements of Regulation 4 of the Audit and Accounts Regulations 2003, as amended by the 2006 Regulations and guidance contained in the Joint Panel on Accountability and Governance Practitioners' Guide March 2023.

Author: L Harrison, Town Clerk / RFO, 10 July 2023.

Approved and adopted by the Finance and Governance Committee on 18 July 21023, minute reference FG/2023/026.

| Risk area | Risk Identified | Level of risk (H/M/L) | Management of risk | Action required | Review date |
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| Section 1 – Finance | | | | | |
| Precept inadequate | <p>(i) Inability to carry out statutory duties and delivery services and/or facilities.</p> <p>(ii) Precept set too low – may not allow for the provision of established, devolved or new services.</p> <p>(iii) Precept increases could be capped by Government - increase may not be adequate to meet expenditure of additional services or those devolved under the Localism Act 2011.</p> <p>(iv) Overspend by Council resulting in reduced General Reserves.</p> | Low (2) | <p>Established budgeting process in place:</p> <ul style="list-style-type: none"> • regular reviews of current year budget (budget income and expenditure v actual income and expenditure) by the RFO, Finance Manager, Committees and overseen regularly by the Finance and Governance Committee with any recommendations to Full Council; • the annual budget process is led by the RFO and committees in October and November and recommendations made to the Finance and Governance Committee for final review and subsequent recommendation to Full Council by December which determines the cost of future income and expenditure plans and precept setting; • Council’s General Reserves and Ear Marked Reserves Policy provides for contingencies (1 April 2023 at 6 months expenditure level) and appropriate reserves (introduced in October 2022 and reviewed annually or as required); • the annual precept request to Dorset Council is made with the correct timeline via the RFO; • Council awareness of financial limits set by Government in terms of any % annual precept increase as reported by the RFO to the Finance and Governance Committee; • Internal Audit and External Audit processes in place following new External Auditor (3 years from May 2023) and new Internal Auditor agreed following tender process in 2022; • adequate insurance including Fidelity cover which was reviewed in 2022 following new contractor; • introduction of new accounts software June 2023 that facilitates a 5-year forward budget plan to enable forward budget planning and regular | <p>Council to undertake valuation process of all assets for insurance purposes by March 2024.</p> <p>RFO and Finance Manager to work with councillors to help adjustment to new accounts software reports.</p> <p>All other existing procedures adequate.</p> | 31 March 2024 |

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| | | | <p>management reports for Council and committees for review, and</p> <ul style="list-style-type: none"> • Business Continuity Plan approved and adopted by finance and Governance Committee 128 July 2023 minute reference FG/2023/026' | | |
| Financial records | <p>(i) Inadequate records leading to financial irregularities.</p> <p>(ii) Purchasing and payment records / processes inadequate leading to fraud and financial loss.</p> <p>(iii) Accounting systems inadequate resulting in errors and financial loss.</p> | Low (2) | <p>Council's Financial Regulations are based on NALCS model template, which set out all Council's financial requirements, and were adopted by Council on 9 May 2023, and are reviewed at a minimum annually by the Finance and Governance Committee and Council or when changes are recommended by NALC.</p> <p>Purchases of goods, materials and services governed by Standing Orders and Financial Regulations, including requirement for estimates, quotes and tenders from suppliers.</p> <p>Purchase Order system in place.</p> <p>Invoices checked for correct pricing and satisfactory works completion. Payments checked against invoice totals. Invoices and payment records retained for audit.</p> <p>Proprietary electronic system used (RBS Omega in place since June 2023. Accounts administration undertaken by qualified and competent Finance Manager.</p> <p>Income and expenditure responsibility separated between two members of staff (Finance Manager and Office Manager) for resilience and responsibility purposes from June 2023.</p> <p>Entries and records subject to Internal Audit independent process. External Audit process undertakes further checks.</p> <p>All payments are checked prior to payments being made by the Finance Manager and authorised by two councillors and the RFO with relevant invoices.</p> <p>Debit card payments use as per Council's Financial Regulations and reported to the Finance and Governance Committee regularly.</p> <p>If payment made by cheque, must be signed by the Town Clerk and two Councillors.</p> <p>Invoices accompany cheques for signatories to check.</p> | <p>RFO and Finance Manager to work with councillors to help adjustment to new accounts software reports.</p> <p>All other existing procedures adequate.</p> | 31 March 2024 |

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| Banking and bank accounts | <ul style="list-style-type: none"> (i) Inadequate / poor may lead to irregularities with potential for financial loss. (ii) Incorrect payment resulting in financial loss. (iii) Accounting errors resulting in incorrect information with potential for financial loss. (iv) Bank default resulting in financial loss. (v) Internet banking - financial loss resulting from incorrect payments. (vi) Debit card - misuse resulting in overspend or financial loss due to card loss and unauthorised use. (vii) Other unauthorised and fraudulent access to accounts and account information, including cyber-attack. (viii) Poor service and / or low rate of return from banks resulting in loss of public confidence on Council's. (ix) Risk of bank failure (x) Dishonesty, fraud, theft. | Medium (4) | <p>Council's Financial Regulations are based on NALCS model template, which set out all Council's banking requirements, were adopted by Council on 9 May 2023, and are reviewed at a minimum annually by the Finance and Governance Committee and Council or when changes are recommended by NALC. Council reviewed its current bank account and resolved to move to a different bank account to negate insecure account issues for councillor / staff 25 July 2023 minute reference XXXXXXXX. Finance and Governance Committee to review rates of return especially in relation to longer term investment opportunities and make any recommendations to Full Council by October 2023.</p> <p>All payments by direct debit or cheques. All payments checked against invoiced values. All cheques must be dual signed by three signatures (RFO and two councillors), cheque stubs and invoices initialled by authorised signatories to provide audit trail. Bank undertakes credit check of signatories before allowing authorisation. Direct debits submitted for approval annually by Finance and Governance Committee. Monthly reconciliation completed by RFO, reviewed by the Finance and Governance Committee regularly and audited by an independent Internal Auditor. Council currently has all its cash with Nat West Bank, a major High Street bank with worldwide operations and total assets of £720 billion (2022) with appropriate Financial Services Compensation Scheme. Account holders reliant upon banks own internet security provision. Regular checks on the Council's bank accounts are made, including reconciliations, during the routine accounting administration.</p> <p>Payments / invoices are checked prior to entry into Council's accounts system and bank account for payment. Due payments entered into accounts system and bank account from checked invoices separately by Finance Manager and RFO. Two authorised bank account signatories to check payments for correctness and approve. Bank</p> | <p>Finance and Governance Committee to review rates of return with banks and longer term investment opportunities and make any recommendations to Full Council by October 2023.</p> <p>RFO and Finance Manager to work with councillors to help adjustment to new reconciliation reports.</p> <p>All other existing procedures adequate.</p> | 31 March 2024 |
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| | | | <p>accounts and accounts system entries routinely reconciled, at least monthly.</p> <p>Finance Manager and RFO access to bank account for admin purposes and authorisation for transactions. Access to bank accounts for transactions only by Council and bank approved signatories. Two Councillor authorised signatories required to approve transactions.</p> <p>Separate password access issued to all users. Individual users maintain confidentiality regarding personally issued access passwords. Access from Council approved PC's/laptops only.</p> <p>PC's/laptops run suitable security software, regularly updated. No access to council bank accounts from home PC's. Banking usernames and passwords not to be saved on any PC/laptop. Council's IT contractor monitor and manage suitable and adequate security software.</p> <p>Credit cards linked to Council bank accounts not issued. Only one Debit Card issued by bank (to Town Clerk). Financial limits for Town Clerk set by Financial Regulations and by bank. PIN issued only to user. User maintains confidentiality regarding access PIN and security number. No card details to be saved to any computer or to any service provider account. Card kept in locked secure drawer when not in use. Control via split staff duties for income and expenditure, reviewed by Internal Audit, Council's Financial Regulations and internal controls.</p> <p>Fidelity Guarantee Insurance cover in place.</p> <p>Cash transactions reviewed by signatories and internal auditor. Payments reported to Council.</p> <p>Petty Cash closed 25 July 2023.</p> | | |
| Financial reporting and audit | (i) Inadequate or inaccurate financial information reported to Council resulting in poor financial decisions. | Low (2) | <p>Budget set annually by Council following committee and RFO/Finance Manager review process. System of delegated authority allows committee authorised expenditure within set budget as detailed in Council's Financial Regulations. Financial information routinely reported to Finance and Governance Committee for review and available for Council via Sharepoint system.</p> | Existing procedures adequate. | 31 March 2024 |

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| | <p>(ii) Inadequate financial information presented in the public domain resulting in non-compliance with FOI regulation and Financial Regulations.</p> <p>(iii) Inadequate Internal Audit resulting in noncompliance of regulation.</p> <p>(iv) Competence of Internal Auditor resulting in audit error and discrepancy.</p> | | <p>Financial information is reported into the public domain by making relevant information available on the Council's website as per Local Government Transparency Code 2015 requirements to ensure compliance.</p> <p>New independent Internal Auditor appointed by Council in 2022. Internal Audit of accounts conducted twice annually. Hard copy records of all financial transactions maintained to provide audit trail. Internal Audit results reported to the Finance and Governance Committee and Full Council. Appointment of Internal Auditor reviewed by Council every three years in compliance with Local Audit and Accountability Act 2014. Internal Auditor is qualified and competent on the basis of qualifications and experience.</p> | | |
| <p>Financial and general risk management / assessments</p> | <p>(i) Risk assessments not implemented and / or reviewed annually - leaves Council at risk.</p> <p>(ii) Adequacy of risk assessments.</p> <p>(iii) Debtors – non-payment results in loss of income.</p> | <p>Low (2)</p> | <p>Financial risk management reviewed by RFO and approved by the Finance and Governance Committee 18 July 2023.</p> <p>Appointment of a new Council health and safety contractor in April 2023 has resulted in a physical assessment of all facilities / assets and a review for all risk assessments relevant to Council's services and facilities.</p> <p>Risk assessments submitted to relevant committees for review and approval.</p> <p>All staff to undertake / renew general risk assessment training.</p> <p>Wedding and other 'one off' payments required prior to use of facility. Bank reconciliation process highlights any unpaid transactions. Debtor reports submitted quarterly to the Finance and Governance Committee and Full Council reviews annually in line with Council's Debt Policy introduced in July 2023.</p> <p>Legal action taken if necessary.</p> <p>Event risk assessments, emergency plans (when appropriate), Safety Advisory Group liaison (when appropriate) and accident reporting protocols in place across Council services and facilities.</p> | <p>Risk assessments on all physical assets to be reviewed by Council by March 2024.</p> <p>All staff to undertake / renew general risk assessment training by March 2024.</p> <p>Other existing procedures adequate.</p> | <p>31 March 2024</p> |

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| Annual (external audit) return (AGAR) | (i) Incomplete audit returns not submitted in time which places Council in a position of non-compliance and potentially subject to fines. | Very low (1) | Annual return completed, reviewed in full and signed by Council, submitted to internal auditor for completion and signing then checked and sent to External Auditor within time frame. | Existing procedures adequate. | 31 March 2024 |
| Grants | (i) Incorrect procedures for the authorisation and payment of grant monies leaves Council non-compliant with Council's Financial Regulations. (ii) Compliance with Section 136 LA 2011 or GPC. | Very low (1) | Grants spend is reported on monthly as part of the budget to expenditure report. Council's Grant Policy reviewed and approved March 2023. All such expenditure is processed through the Council's budget process and policy application process via the RFO, Finance Manager and Finance and Governance Committee. Decisions are minuted accordingly. All such payments are subsequently duly authorised by the RFO and compliant with the Financial Regulations. Finance and Governance to research service level agreements for larger regular annual grant applications (Citizens Advice, Museum of East Dorset, BID). GPC status confirmed May 2024 Full Council. | Research Service Level Agreements by March 2024. Other existing procedures adequate. | 31 March 2024 |
| Insurance | (i) Adequate cover - risk of financial loss/ strain, reputational damage or / and legal action. (ii) Public Liability insurance in place. (iii) Employee Fidelity insurance in place. (iv) Employer liability insurance in place. | Low (2) | Comprehensive annual review undertaken in 2022 with new provider. Valuation required of all Council assets by March 2024. Adequate cover in place. References taken before employment. Event risk assessments, emergency plans (when appropriate), Safety Advisory Group liaison (when appropriate) and accident reporting protocols in place across Council services and facilities. | Council to undertake valuation process of all assets for insurance purposes by March 2024. Other existing procedures adequate. | 31 March 2024 |
| Value for money / best value accountability | (i) Poor value for money resulting in higher operating costs and poor use of public funds. (ii) Overspend on services and projects. | Low (2) | Council's Financial Regulations determine procedures for purchasing and appointment of contractors and the management and delivery of contract appointments for projects / tenders. Projects monitored by RFO and relevant Committee / Council in relation to budgets and delivery. | Existing procedures adequate. | 31 March 2024 |

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| | (iii) Availability of lower cost online purchases. | | Debit Card issued to RFO to facilitate online purchasing items. Purchasing limits set on card and usage determined by Council's Financial Regulations. | | |
| Town Mayor's Charities | (i) Lack of clarity regarding terms of reference | Low (2) | The Mayor's Charity (ies) are agreed annually in May and are set up as a creditor on the accounts. Charity (ies) are presented with their funds annually. | Existing procedures adequate. | 31 March 2024 |
| VAT / HMRC | (i) Correct VAT accounting (ii) Timely submissions to negate fines | Very low (1) | Council is able to reclaim VAT paid. VAT accounting is completed using RBS Omega computer accounting system. VAT claimed quarterly via Finance Manager and RFO in accordance with HMRC requirements. Spot checks made by Internal Auditor. VAT reconciliation carried out quarterly. | Existing procedures adequate. | 31 March 2024 |
| Pension fund | (i) Capitalization failure by pension provider, insufficient funds to pay staff pensions | Low (1) | The pension provider (LGPS Dorset Pension Funds) is monitored by Dorset Council. Annual actuarial reviews are carried out together with a triennial revaluation. All contributors to the Fund pay an amount to fund the actuarial deficit. Funds are invested in secure quoted stocks and exposure is limited to any one stock. Regular updates are provided by the ECC Pension Fund to Council as appropriate. | Existing procedures adequate. | |
| Section 2 – Management | | | | | |
| Salaries / payroll | (i) Incorrect payments. (ii) Missing salary / pay reviews. (iii) Incorrect or late payment to HMRC resulting in fines being imposed. (iv) Annual LGPC return – late submission could result in fines being imposed. | Very low (1) | Salaries are reviewed annually and any pay increase awarded in line with national salary scales recommended by NALC. Salary procedure (including HMRC and LGPS) contracted out to Dorset Council May 2023. Pay run authorised monthly by the RFO after checks by the Finance Manager with Dorset Council. Spot checks by Internal Auditor during visits. Annual LGPS return completed by Dorset Council as part of payroll contract. | Existing procedures adequate. | 31 March 2024 |
| Staff / employee issues | (i) Gross misconduct and fraud. | Low (2) | References taken prior to employment. Council introduced Disciplinary and Grievance Procedures in January 2023. | Research of personal alarms for lone working | 31 March 2024 |

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| | <p>(ii) Issues resulting in Employment Tribunal with consequential legal and compensation costs.</p> <p>(iii) Health and safety - accident resulting in injury or activity/environment resulting in ill health/death.</p> <p>(iv) Failure to comply with employment law.</p> | | <p>Requirements of insurance company adhered to with regards to fraud.</p> <p>Council endeavours to resolve any employment issue at an early stage and retains HR services (HR advice and support to the HR Committee and Town Clerk).</p> <p>Council is committed to public protection, the health and safety of staff and employees in the workplace and to visitors to Councils facilities. Council's Health and Safety Policy communicates that commitment.</p> <p>Council are reviewing building and staff security within buildings (i.e. use of alarms). Risks are assessed and reviewed on an annual basis. Staff receive regular training as appropriate to roles and responsibilities.</p> <p>Staff are employed on national Green Book terms. Council reviewed its committee structure and implemented a HR Committee from May 2023.</p> <p>Council is a member of DAPTC and NALC. The Town Clerk and Deputy Town Clerk are members of SLCC.</p> | <p>staff ongoing and due to be in place by September 2023.</p> <p>The implementation of criminal record checks for all new staff to be reviewed by the town Clerk with Council's external HR contractor.</p> <p>Other existing procedures adequate.</p> | |
| <p>Staff contingency planning / resilience</p> | <p>(i) Resignation or unplanned absence of key staff</p> | <p>Medium (4)</p> | <p>The resignation of two Council staff in 2022 resulted in existing staff carrying additional workloads and responsibilities. Council undertook a staff structure review and number of posts were reviewed and / or created to provide resilience around the absence of key staff, separation of income and expenditure responsibilities, and the introduction of a new accounts software package that enables multi users across key staff (training provided to staff in June 2023). Council's staff structure is anticipated to be up to full strength by August 2023.</p> <p>Provision within budget for temporary cover.</p> <p>Following the resignation of two cemetery clerks in 2022/2023 additional pressure has been placed on key staff to manage the day-to-day operations of the Cemetery site on top of town council duties – this should be alleviated once the</p> | <p>Recruitment of temporary Cemetery Clerk in July 2024 and Events and Community Liaison Officer in August 2023 will ease pressure on existing staff.</p> <p>Other existing procedures adequate.</p> | <p>31 March 2024</p> |

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| | | | future of the Cemetery JMC is decided (December 2023). Insurance cover. | | |
| Business continuity | (i) Loss of business continuity due to loss of hard copy record through fire or theft. (ii) Loss of business continuity due to loss of electronically / hard stored records due to fire or computer system failure | Low (2) | The Council's records are currently stored at the Council offices and archived at Dorset Council (last archive exercise by staff August 2022). Records include historical correspondences, minutes, insurance, and bank records. Documents are stored in secure accommodation. Sufficient elements of records are held electronically and are recoverable in the event of loss of hard copies. Current minutes, burial books and valuable items kept in locked and fireproof safe in office. General files and accounts are electronically stored on 'Cloud' and SharePoint systems and are recoverable. Council holds Cyber Essentials certification (Government Cyber Security Scheme). All laptops have antivirus and encryption software installed. | Existing procedures adequate. | 31 March 2024 |
| Councillor's declarable interests | (i) Undeclared interests that could result in disciplinary / legal action being taken against a Council Member. | Low (2) | Register of Members Interests implemented and managed by Dorset Council, reviewed regularly with DAPTC (last review 2022) and reliant on honesty and integrity of councillors. Councillors governed by Code of Conduct (Local Government Association Model Code of Conduct adopted by Council 19 August 2022) and legal requirement to declare interests. Interests declarable upon election and prior to and during any decision-making part of a Council meeting. DAPTC training available to councillors via DAPTC - all councillors encouraged to undertake training. | Existing procedures adequate. | 31 March 2024 |
| Section 3 - Legal | | | | | |
| Agendas and minutes | (i) Accuracy, timely and legality - councillors not summoned or Council or Committee decisions incorrectly recorded. | Very low (1) | Agenda and minutes initially issued in draft, are available on SharePoint and approved and published within required deadlines. Draft agendas approved by Council/Committee Chairman. Draft meeting minutes reviewed by Council/Committee Chairman and subsequently approved by Council or Committee (as appropriate under System of Delegated Authority). All | Existing procedures adequate. | 31 March 2024 |

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| | | | committee minutes (draft or adopted) noted by Full Council regularly monthly. Meeting agendas placed in public domain when approved (noticeboards). Meeting minutes place in public domain initially (website) in draft format then replaced with approved version when approved. | | |
| Posting of statutory notices and documents | (i) Incorrect (or absence of) posting of Statutory Notices and Documents leading to public misinformation and Council regulatory non-compliance. | Very low (1) | Statutory notices, including notices of meetings, agendas, meeting minutes, tenders for services etc. are, as a minimum, displayed on the Council's Notice Board and website. Other statutory documentation is displayed on the Town Council's website. All meeting documents for councillors are available on SharePoint. | Existing procedures adequate. | 31 March 2024 |
| Conflict of interest | (i) Conflict of interests not declared could result in legal action being taken and subsequently bring the Council into disrepute | Low (2) | Councillors legally required to declare pecuniary, non-pecuniary and personal interest in any matter on agendas. Declarations made by councillors upon appointment and prior to subject discussion at meetings. Covered by Standing Orders and Code of Conduct adopted by Council. Training available for councillors via DAPTC. | Existing procedures adequate. | 31 March 2024 |
| Data protection | (i) Non-compliance could result in legal action being taken and bring the Council into disrepute. | Low (2) | The legal requirement for Council to maintain confidentiality over matters protected by the Data Protection Act 2018 is noted in related policies, procedures and documents. Staff and councillors understand the requirements of the Data Protection Act and relevant training and support is available via Councils external contactor and DAPTC. | Existing procedures adequate. | 31 March 2024 |
| Freedom of information | (i) Non-compliance could result in legal action being taken and bring the Council into disrepute. (ii) Excessive FOI requests. | Low (2) | Council's website is the primary vehicle used to display information in the public domain. Information not held on the website is available from the Town Clerk upon request. Council meets Transparency Code 2015 and the model NALC Publication Scheme as a basis of requirement. Website and entries routinely updated. Any Council's FOI requests and / or GDPR issues supported by external contractor and training available for staff and / or councillors via DAPTC. Council's Publication Scheme to be reviewed by March 2024. | Review Council's Publication Scheme by March 2024. Other existing procedures adequate. | 31 March 2024 |

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| | | | <p>The Finance and Governance Committee reviewed and adopted a Complaints and Vexatious Behaviour Policy July 2023.</p> <p>Annual ICO registration in place.</p> <p>Public and press welcome to attend council meetings (public attendance and participation is detailed on all Council agendas).</p> | | |
| Election/resignation of councillors | <p>(i) Risk of unplanned elections due to departure of councillors and additional costs.</p> <p>(ii) Business interruption due to Councillor resignation or other long term absence.</p> | Medium (4) | <p>Election costs can be high if the motivation to deal with a vacancy is to encourage an election.</p> <p>No election costs budgeted for 20023 2024. Ear-marked reserves are required from 1 April 2024 (election year for a five year cycle to include additional councillor numbers from 13 to 15 from 1 April 2024). Councillor Vacancy Policy approved and adopted by the Finance and Governance Committee 18 July 2023.</p> <p>Council governed by Full Council and committees and Scheme of Delegation reviewed and approved May 2023.</p> <p>The loss of a single Councillor has little impact upon the continuity of the Council's business. Business and the decision-making process could be affected in the unlikely event of the loss of several Councillors at the same time. In the event of the loss of a number of Councillors, affecting the business and service delivery of the Council, the Council would call for an election.</p> | <p>Ear -marked reserve for election costs from 1 April 2024 for five years.</p> <p>Other existing procedures adequate.</p> | 31 March 2024 |
| Reputation and perception | <p>(i) Risk of adverse publicity.</p> <p>(ii) Breach of Code of Conduct or other actions bring the Town Council into disrepute.</p> | Low (2) | <p>The decisions made by Council do not necessarily gain public approval. In order to mitigate against adverse comment and action, Council engages with the public to ensure flow of coherent information and detail regarding Council projects and ideas. Council and Committee meetings are open to the public, public consultations are held when appropriate, website and social media used to disseminate information.</p> <p>Council is to introduce a new Community Events and Liaison Committee in September 2023 to work with residents and partners in engagement, improving participation, consultation and participation in Council</p> | Existing procedures adequate. | 31 March 2024 |

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| | | | meetings and events. This Committee is to be supported by a new member of staff. Adherence to Council Code of Conduct and ensuring any complaints are dealt with in a timely and fair manner as per Dorset Council protocol. External contractor retained for PR / reputation issues. Insurance cover. | | |
| Legal Powers exceeded (acting ultra vires) | (i) Illegal decisions. (ii) Committees exceeding delegated authority. (iii) Reputational damage. | Medium (4) | Council's Scheme of Delegation and Committee Terms of references were reviewed and adopted in May 2023. Council's Standing Orders were reviewed throughout 2022 and further reviewed are to be undertaken by March 2024 (use of secret ballots in line with requirement to record votes, agenda for Council's annual meeting and mayor making event, councillor training, stand in procedure on committee to cover potential inquorate issues). General Power of Competence reaffirmed after recruitment of new Town Clerk in May 2023. | Existing procedures adequate. | 31March 2024 |
| Register of Members' Interests and Gifts and Hospitality | (i) In place, accurate and up to date | Very low (1) | Checks via Internal Audit process and reviewed by Council in 2023. | Existing procedures adequate. | 31March 2024 |
| Compliance with Transparency Codes | (i) Failure to meet Code requirements | Very low (1) | Staff delegated responsibility for meeting compliance requirements and supervised by Town Clerk and monitored by Finance and Governance Committee via financial timetable introduced in July 2023. | Existing procedures adequate. | 31March 2024 |
| Section 4 – Physical property | | | | | |
| Property and contents owned by Council | (i) Loss or damage to assets or amenities. (ii) Accident or injury to public or personnel arising from defective assets. (iii) Poor performance of assets or amenities. | Very low (1) | Assets to which the public have access are routinely inspected and schedules maintained, the frequency being dependent upon the asset (e.g. toilets - several times daily when open, public seating weekly or monthly), either by Council, staff or external contractors. An annual review of assets and asset register is undertaken for monitoring purposes together with insurance provision by the Finance and Governance Committee and subsequently recommended to Full Council. | Valuation process of all assets for insurance purposes is to be undertaken by March 2024. SLA with BID may be | 31 March 2024 |

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| | <p>(iv) Insurance – inadequate cover to cover various scenarios including damage to third party property or individuals.</p> <p>(v) Failure to inspect and act on findings could result in accident/injury & third party claims.</p> <p>(vi) Up to date Asset Register.</p> <p>(vii) Loss of income or need to provide essential services following critical damage / loss / non-performance by a third party</p> | | <p>Assets are maintained to a good standard. If found to be damaged and posing a risk of injury, they are immediately taken out of use and warning notices displayed. Defects, repairs and remediation are undertaken as soon as reasonably practical. Provision of adequate budget lines across assets. Adequate insurance cover (including public liability) reviewed regularly (minimum annually). Annual review of risk or as a result of an incident. Council has an external health and safety contractor who undertook a physical inspection of all Council assets in June 2023 and the report on this will be submitted to Council for consideration once received. All assets owned by Council are regularly monitored and maintained. All repairs and relevant expenditure for any repair is actioned / authorised in accordance with Council’s Scheme of Delegation and Financial Regulations. Assets are insured to current valuation (where appropriate) – a valuation on all assets is due to be undertake by March 2024. Review of Asset Register (package add on to new accounts software package) to be completed by March 2024. Earmarked reserves in place. Council to consider a Service Level Agreement for the maintenance of street furniture in the town centre with Wimborne BID by March 2024.</p> | <p>introduced by 1 April 2024. Asset register review to be completed by March 2024.</p> <p>Check website list is up to date and correct by March 2024.</p> <p>Other existing procedures adequate.</p> | |
| <p>Building / equipment security / protection</p> | <p>(i) Damage, theft.</p> <p>(ii) Inadequate insurance cover.</p> | <p>Very low (1)</p> | <p>Buildings insured and reviewed annually – valuation to be undertaken by March 2024. Increases will be implemented in line with RPI. Annual Health and Safety inspection of all property by external health and safety contractor undertaken in June 2023. Sites regularly inspected by grounds staff. Locks to buildings reviewed with any changes in staff. Some buildings alarmed. Lone Working Policy in place. Lone workers to be issues with appropriate alarms by September 2024.</p> | <p>Valuation of assets to be completed by March 2024.</p> <p>Other existing procedures adequate.</p> | |

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| Notice boards | (i) Risk of damage or legal challenge to statutory advertising requirement | Very low (1) | Council currently has six notice boards within the parish, one of which is more of an open access community board (outside the library). Boards are routinely checked. Any defects noted or other reports of damage or faults reported to the Council are dealt with in accordance with the correct procedures of the Council. The Recreation and Leisure Committee review the noticeboards in the summer of 2022 and as a result some were repaired and the one outside the Town Hall replaced in April 2023. | Existing procedures adequate. | 31 March 2024 |
| Meeting location | (i) Adequacy / fit for purpose. (ii) Equality Act 2010. | Medium (3) | All Council meetings are held in a venue considered to have appropriate facilities for the Clerk, members and the general public. Structural changes to improve Town Hall access to the Council Chamber on the first floor have been investigated but are not possible due to Grade II listing and Fire Safety compliance. Project to review live recordings of meetings from the Council Chamber and Committee Room to be undertaken by the Finance and Governance Committee by April 2024. If required, meetings are to be relocated (at a cost) to alternative venues (i.e., Annual Parishioners Meeting). | Existing procedures adequate. | 31 March 2024 |
| Legal liability as a consequence of asset ownership | (i) Public liability | Very low (1) | Property / land maintenance / management programme and insurance cover in place. External contractors retained for specific assets (e.g. roller doors, play areas). | Existing procedures adequate. | 31 March 2024 |

[end]