

**MINUTES OF A MEETING OF THE AUDIT SUB-COMMITTEE OF THE COUNCIL,
HELD AT 5:00PM ON MONDAY 3RD FEBRUARY 2020 IN THE BACK MEETING
ROOM, TOWN HALL, RHIW ROAD, COLWYN BAY**

PRESENT: Cllr C Hughes, Chairman
Cllrs: N Bastow, Mrs M Jones, A Khan

OFFICER: Mrs C Earley, Town Clerk

363/19 Terms of Reference:

Resolved to receive the current terms of reference and to note that the Chairman of the Policy & Finance Committee acts as Chairman of this Sub-Committee.

364/19 Apologies: Apologies for absence were received from Cllr K Swindon.

365/19 Minutes:

Resolved to approve and sign the previously circulated minutes of the last meeting, held on 27th February 2019.

366/19 Governance & Accountability – A Practitioner’s Guide:

Members noted that an updated guide was published in 2019 and, where relevant, extracts from the new guide were submitted by the Clerk to accompany the agenda items below.

367/19 Internal Controls and Internal Audit:

- a) Members were asked to carry out a review the effectiveness of the Council’s system of internal controls. Members considered the updated guidance from the Practitioners Guide (PG) before undertaking the review and it was noted that several new sections/paragraphs had been included in the template document in the PG. Following this review, it was

Resolved to recommend that the Council’s current Internal Controls (2017 version) be updated by the Clerk, as per the new Practitioner’s Guide Template, then submitted to Council for approval.

Further resolved to request that the Policy & Finance Committee reviews the current bank and online signatories.

- b) Members were then asked to carry out the annual review of Internal Audit, using the guidance notes and checklist provided in the Practitioners’ Guide.

Resolved to complete and then refer the checklist to the Council for approval, as detailed in Schedule ‘A’ attached.

Further resolved that Councillors are encouraged to attend One Voice Wales’s Advanced Local Gov’t Finance Module to gain a better understanding of the governance and accountability guide and annual audit/reporting.

- c) Members reviewed the terms of reference for internal audit and considered the re-appointment of the internal auditor for the current (2019/20) financial year. It was agreed that the terms of reference continue to meet the needs of the Council and noted that the current auditors, JDH Business Services, provide a reliable and competent service to a number of the larger local councils in this area. A copy of the proposed Audit Plan for 2019/20 was submitted by the Clerk, on behalf of JDH.

Resolved to recommend for approval of the terms of reference for internal audit, and to confirm the re-appointment of the existing auditor, JDH Business Services, and the Audit Plan for 2019/20, as detailed in Schedule 'B' attached.

- d) The Clerk submitted, for information, the Internal Auditor's report for 2018/19, together with notes by the Clerk/RFO, which was noted by members.

368/19 External Audit:

- a) It was noted that the Council had received an unqualified (clean) external audit for 2018/19, and members noted the themes for the 2019/20 external audit (arrangements for making payments).
- b) It was noted that arrangements for external audit are expected to change for 2020/21 onwards and further details are awaited from the Wales Audit Office.

369/19 Annual Investment Strategy:

- a) The Clerk submitted an extract from the PG and an e-mail from the Wales Audit Office (WAO). Members were asked to review the guidance and note the advice from WAO for the continued treatment of the CCLA's Public Sector Deposit Fund as a fixed asset (balance sheet entry).
- b) Members were then asked to consider the draft annual investment strategy for 2020/21.

Resolved to recommend that the Annual Investment Strategy for 2020/21, be adopted, as detailed in Schedule 'C' attached.

Resolved to request that the Clerk contacts Lloyds Bank to check if the accounts/investments we have are still the best for the Council's needs (before the Term Deposit investment matures in March and a decision needs to be taken about re-investing).

370/19 Risk Assessment:

- a) Members noted the updated guidance.

It was noted that the new Financial Regulations required online bank signatories to confirm that they had adequate security measures in place for use of their personal devices in accessing the council's bank accounts. The Clerk confirmed that this information had been shared with the four signatories and they had each confirmed adherence.

Resolved to request that the Clerk submits a copy of the information sent to bank signatories in respect of online banking security to the Policy and Finance Committee, for further consideration.

Further resolved to:

1. Request that the Clerk contacts the Council's insurers to confirm what cover is held in respect of hacking of individual members' PCs to gain access to the council's bank accounts.

2. Request that the Clerk checks with Lloyds bank to see whether any training or advice is available in respect of online banking/security.

b) Members were then asked to review the Council's updated Risk Assessment and Management Report for 2019/20. Each page of the report was considered, with any amendments/updated highlighted by the Clerk, and members noted the further action required to reduce any residual risks.

Resolved to approve the updated RA&M Report, as detailed in Schedule 'D' attached, and to refer this to Council for approval.

It was queried whether any checks were made on whether other building occupiers carried out routine health and safety checks in their parts of the premises.

Resolved to request that the Clerk reminds all occupiers of the need to carry out a risk assessment, diarise to carry out any routine health and safety checks, comply with the terms of their lease/tenancy and to bring any issues or concerns to the attention of the Town Clerk.

c) Members noted that the reports had been received from the recent electricity installation inspection at the Town Hall and the Clerk gave a brief verbal update regarding the further inspection necessary in respect of the water heater in Cruse's toilets.

Resolved to authorise a request for a plumber to remove the two old/faulty heater units and install a single new fitting.

Further resolved to request a quotation for carrying out the other advisory (non-urgent C3 works).

The meeting closed at 6.05 p.m.

..... Chairman

Appendices

Appendix 2: Annual internal audit review

Checklist 1 – meeting the standards

Expected standard	Evidence of achievement	Yes/No	Areas for development
1. Scope of Internal audit	Terms of reference for internal audit were (re)approved by full council on [date] <i>MARCH 2020</i>	<i>YES</i>	
	Internal audit work takes into account both the council's risk assessment and wider internal control arrangements	<i>YES</i>	
	Internal audit work covers the council's anti-fraud and corruption arrangements.	<i>YES</i>	
2. Scope of Internal audit	Internal audit has direct access to those charged with governance (see Financial Regulations).	<i>YES</i>	
	Reports are made in own name to management.	<i>YES</i>	
	Internal audit does not have any other role within the council/board.	<i>YES</i>	
3. Competence	There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.	<i>YES</i>	
4. Relationships	The Clerk and Responsible Financial Officer (RFO) are consulted on the internal audit plan. (Evidence is on audit files).	<i>YES</i>	
	Respective responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters (job descriptions and engagement letter). The responsibilities of council members are understood; training of members is carried out as necessary. (See Member training plan).	<i>YES</i>	

Appendices

5. Planning and reporting The annual internal audit plan properly takes account of all the risks facing the council and has been approved by the council [date]. Internal audit has reported in accordance with the plan on [date]
- YES

Checklist 2 – Characteristics of effectiveness

Expected standard	Evidence of achievement	Yes/No	Areas for development
Internal audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the council's needs.	YES	
Understanding the whole organisation its needs and objectives	The annual audit plan demonstrates how audit work will provide assurance for the council's Annual Governance Statement	YES	
Be seen as a catalyst for change	Internal audit supports the council's work in delivering improved services to the community	YES	
Add value and assist the organisation in achieving its objectives	The council makes positive responses to internal audit's recommendations and follows up with action where this is called for.	YES	
Be forward looking	In formulating the annual audit plan, national agenda changes are considered. Internal audit maintains awareness of new developments in the services, risk management and corporate governance.	YES	
Be challenging	Internal audit focuses on the risks facing the council. Internal audit encourages managers/members to develop their own responses to risks, rather than relying solely on audit recommendations.	YES	
Ensure the right resources are available	Adequate resource is made available for internal audit to complete its work. Internal audit understands the council and the legal and corporate framework in which it operates.	YES	

DRAFT

SCHEDULE 'B'

IFM/SLC

Internal Audit - Terms of Engagement

1. Roles and Responsibilities:

- 1.1. The Council is responsible for determining the necessary scope and extent of its internal audit.
- 1.2. The Clerk/RFO is responsible for contacting the internal auditor to agree the date(s) for audit visits and for providing access to such information and records as is necessary (see 5. Below).
- 1.3. The internal auditor is responsible for conducting the agreed tests to review whether the systems of financial and other control are effective.

2. Audit Plan:

- 2.1. The audit should, as a minimum, cover the suggested testing of key controls as detailed in appendix 4 of the Governance and Accountability for Local Councils in Wales, A Practitioners' Guide (2019). Any additional tests required will be notified in writing to the internal auditor.
- 2.2. Internal audit is an ongoing function but must report at least annually. It can be undertaken as appropriate during the financial year to test the existence and adequacy of internal controls and does not only have to be carried out at the completion of each financial year-end.

3. Reporting Requirements:

- 3.1. The internal auditor is responsible for reporting back his/her findings to the council on completion of the audit, by means of a written report.

4. Independence / Competence:

- 4.1. The internal auditor must be independent of the council, i.e. must not be involved in the council's administrative or management roles.
- 4.2. The person or persons carrying out the internal audit must be competent to carry out the role in a way that will meet the business needs of the council, e.g. be CIPFA qualified and/or be able to demonstrate confidence in undertaking local council audits.
- 4.3. The council will not ask those charged with carrying out the internal audit to offer consultancy or advice on the council's financial controls and procedures, as this would prejudice their ability to give an objective and independent view on whether these meet the needs of the council.

5. Access to Information, Members and Officers:

- 5.1. The Clerk/RFO is responsible for providing access for the internal auditor to such records and information as is necessary to carry out the required system and transaction testing.
- 5.2. The internal auditor will be given full access to those charged with governance (i.e. members of the council), as required and will attend a meeting of the Council to discuss his/her report, if requested to do so.

6. Period of Engagement:

- 6.1. The internal auditor will be (re)appointed annually.

7. Remuneration:

- 7.1. The fee for undertaking the internal audit will be reviewed and agreed by the Council and auditor on an annual basis.

27.2.2019

Last reviewed 17.2.2016

Approved 7.3.16 Min: 363/15(b)

Internal Audit Plan 2019/20

Introduction

According to 'Governance and Accountability for Local Councils in Wales – A Practitioners Guide (2019)', the purpose of internal audit is as follows:

'To review whether the systems of financial and other control are effective.'

This audit plan sets out how we intend to do this. It should be noted that the terms of reference included within this plan is that suggested in the 2011 Practitioners guide. This information has not been provided in the 2019 guide, however, One Voice Wales is currently developing a detailed guide for internal audit.

What can you expect?

The annual audit work is detailed in this plan and comprises two audits and the issue of two audit reports. All Councils receive an internal audit report that details our audit findings, this is in addition to the internal audit section on the annual return and should be presented to Council annually in order for the Council to agree actions to address any recommendations.

In addition, we are available by email and telephone during the year if the Council wishes to discuss any issues that may arise during the financial year. There is no additional fee charge for this service but we do ask that in the first instance queries are sent by email.

Our fees are subject to review should significant devolved services pass to the Council

Snapshot of our services

We are a registered firm, fully authorised for audit activity, with the Institute of Chartered Accountants in England and Wales and have successfully passed this Institutes' Practice Assurance scheme.

The focus on public sector audit has now resulted in a substantial client scope extending over 8 counties in England and Wales. The economies of scale associated with a large portfolio of local council audits has resulted in competitive fees for a specialist service from highly skilled and experienced staff. This also enables us to identify and share best practice between clients to support continuous improvement

Audit Plan

Scope

Our responsibilities are solely confined to carrying out the internal audit testing as specified by the Wales Audit Office in the Annual Return for Local Councils in Wales.

Audit

One audit is planned after the year-end. The terms of reference on page 3 and 4 details the audit testing that is carried out. Page 5 shows a checklist of information and records that we require in order to complete the audit.

Timescale

The audit will be carried out between April and June. The timescales will be agreed with the Clerk in March.

Unplanned Work

If necessary, work will be varied to include areas where significant weaknesses are identified. No contingency for unplanned work has been included in the plan and each issue will be dealt with as it arises. Examples of unplanned work are:

- Investigations
- Requests from the Council
- Additional work required on planned activities

Reporting

Reports will be provided to the Council after each audit summarising:

- Work carried out
- Significant findings
- Recommendations
- Follow up of previous recommendations

The Audit Plan will be kept under continuous review within the context of achieving overall objectives. Should significant amendments be necessary these will be discussed and reported to the Council at the earliest opportunity.

Access to Information, Members and Officers

We require access to such records and information as is necessary to carry out the required system and transaction testing, and full access to those charged with governance (i.e. members of the council), as required.

Internal Auditor's Terms of Reference this has been adapted from the suggested terms of reference in 'Governance and Accountability for Local Councils in Wales, A Practitioners' Guide (2011)'

Internal Control	Testing Required
Proper bookkeeping	<ul style="list-style-type: none"> • Is the cashbook maintained and up-to-date? • Is the cashbook arithmetic correct • Is the cashbook regularly balanced?
A. Standing Orders & Financial Regulations Adopted and Applied B. Payment Controls	<ul style="list-style-type: none"> • Has the Council formerly adopted its Standing Orders & Financial Regulations? • Has a responsible officer been appointed with specific duties? • Have items or services above the de minimus amount been competitively purchased? • Are payments in the cashbook supported by invoices authorised and minuted? • Has VAT on payments been identified, recorded and reclaimed? • Is Section 137 expenditure separately recorded and within statutory limits?
Risk Management Arrangements	<ul style="list-style-type: none"> • Does a review of the minutes identify any unusual financial activity? • Do minutes record the Council carrying out an annual risk assessment? • Is insurance cover appropriate and adequate? • Are internal financial controls documented and regularly reviewed? • Has the Council assessed the significant risks to achieving its objectives relative to its management of its finances and has procedures in place to deal with this?
Budgetary Controls	<ul style="list-style-type: none"> • Has the Council prepared an annual budget in support of its precept? • Is actual expenditure against the budget regularly reported to the Council? • Are there any significant unexplained variances from budget? • Is the budget matched to year end outturn to enable consistent comparison of financial performance ? • Are year end variances explained ?
Income Controls	<ul style="list-style-type: none"> • Is income properly recorded and properly banked? • Does the precept recorded agree to the Council Tax authorities' notification?

	<ul style="list-style-type: none"> • Are security controls over cash and near cash adequate and effective?
Petty Cash Procedures	<ul style="list-style-type: none"> • Is all petty cash spent, recorded by VAT invoices/receipts? • Is petty cash expenditure reported to Council? • Is petty cash reimbursed when carried out regularly?
Payroll Controls	<ul style="list-style-type: none"> • Do all employees have contracts of employment with clear terms and conditions? • Do salaries paid agree with those approved by the Council? • Are other payments to employees reasonable and agreed by the Council? • Have PAYE and NIC been properly operated by the Council as an employer?
Asset Controls	<ul style="list-style-type: none"> • Does the Council maintain a register of all material assets owned or in its care? • Are the assets and investments, investments registers up-to-date? • Do asset insurance valuations agree with those in the asset register?
Bank Reconciliation	<ul style="list-style-type: none"> • Is there a bank reconciliation for each account? • Is there a bank reconciliation carried out regularly and in a timely fashion? • Are there any unexplained balancing entries in any reconciliation? • Is the value of investments held summarised in the reconciliation?
Year End Procedures	<ul style="list-style-type: none"> • Are year end accounts prepared on an income and expenditure basis? • Do accounts agree with the cash book? • Is there an audit trail for underlying financial records to the accounts? • Where appropriate have debtors and creditors been properly recorded?
Improvements	<ul style="list-style-type: none"> • Has the Council acted on the recommendations and comments of the internal and external auditors?

Internal Audit Checklist

Please complete this form and include with the working papers when presenting for internal audit. Failure to do so may result in a delay in completing your internal audit and additional costs. Please ensure the minute references are provided where requested. **Please do not provide current cheque books for audit.**

		Included (✓)
1	Completed Accounts section of Annual Return and supporting accounts	
2	Prior years certified annual return.	
3	Prior year audit issues arising as reported to the Council by the external auditor.	
4	Response to previous year internal audit report. Minute reference.....	
5	Please state the following from your financial regulations on contracts: <ul style="list-style-type: none"> - level for obtaining quotations - level for formal tender process Please provide evidence for any contracts above these levels that the financial regulations have been complied with.	
6	Minutes for the financial year	
7	Copy of risk assessment(s) and Internal Control procedures. Minute reference for Council approval of risk assessment:	
8	Investment strategy. Please state minute reference here	
9	Insurance documents. Please state the level of fidelity cover in place during the financial year	
10	Cash book (or equivalent) and bank reconciliations. Where an accounting package has been used a report showing transactions by income and expenditure heading should be provided.	
11	Bank Statements for the financial year and up to the date of audit.	
12	Petty cash book and vouchers.	
13	All expenditure vouchers/invoices for transactions	
14	All income vouchers for transactions. Please include source income documents such as burial records, Bookings diaries, receipt books etc	
15	The Financial Regulations and Standing Orders of the Council.	

16	All payroll records and HMRC returns. All contracts of employment. Please state minute reference here if the Council approved a pay rise	
17	VAT returns and supporting VAT records.	
18	Evidence to support the precept request	
19	Evidence of authorisation for clerks salary and clerk/members expenses.	
20	The fixed assets register together with valuations.	
21	Full supporting working papers for all Balance Sheet entries if income and expenditure accounts are required.	
22	Budgetary control information including calculation of the precept requirement and any budget monitoring reports issued to Council during the year.	
23	Details of ear-marked reserves and any planned capital expenditure schemes (for current and future years). Please state minute references for approval of ear-marked reserves/ planned capital expenditure	
24	Analysis of s137 and/or Power of Wellbeing payments, and the s137 statutory limit for council	
25	Please confirm that a council website is maintained which publishes electronically all the information required by the Local Government (Democracy) (Wales) Act 2013 YES /NO	
26	Any partnership agreements and/or service level agreements to support partnerships in which the council participates	
27	Evidence that responsibilities as sole trustees of charities have been complied with (where relevant). Please state charity name and charity number	
28	All other relevant documentation that helps substantiate the entries in the accounts of the council.	

JDH Business Services Ltd

January 24th 2019

Dear Clerk

Re Internal Audit for the year ended 31st March 2020

We can confirm continuing independence in our role as internal auditors for the above financial year **and you can assume this to be the case for future financial years unless we inform you otherwise in writing.**

Yours faithfully

John Henry FCA
Director

ANNUAL INVESTMENT STRATEGY FOR BAY OF COLWYN TOWN COUNCIL

This Annual Investment Strategy is prepared in accordance with the statutory guidance on Local Government Investments issued by the National Assembly for Wales.

All cash, bank balances, financial assets, borrowings and credit arrangements are defined as a part of the Council's treasury management activities. This Annual Investment Strategy will concentrate on the Council's temporary surplus resources and the investments it undertakes of these resources.

The Council undertakes to ensure that for all its investments, priority will be given to security and liquidity rather than yield. In drafting this Annual Investment Strategy, the Council has made appropriate arrangements for: -

- identification, management and control of risks in the investments/treasury management activities it undertakes,
- budgeting, accounting and audit arrangements
- its cash and cash flow management requirements
- segregation of responsibilities, organisational arrangements, adequate documentation and the identification of a responsible officer for investment/treasury management activities.
- corporate governance
- procedures to ensure it is alert to the possibility it may become subject to an attempt to involve it in a transaction involving laundering of money.

All investments undertaken by this Council will be made and repaid in Sterling.

SUMS TO BE INVESTED:

The Council's earmarked and general reserves, including any temporarily surplus balances which are not required for the day-to-day operating financial requirements of the Council.

LISTING OF INVESTMENTS:

The Council will undertake the following investments for the financial year 2020-21:

General Reserve: Deposits in current, deposit account(s) and/or fixed term deposit(s) of up to 12 month's duration with High Street Bank(s) and investments in the CCLA's Public Sector Deposit Fund (instant access), to a maximum of £300,000.

Earmarked Reserve(s):

Future Regeneration / Capital Scheme(s):

- (a) Deposit in high interest notice account(s) and/or fixed term deposit(s) of up to 12 month's duration with High Street Bank(s), up to a maximum of £200,000 and/or
- (b) Investment in the CCLA Local Authorities' Property Fund, up to a maximum of £200,000.

Reviewed xxxxxxxxx
Approved: Min. .

BAY OF COLWYN TOWN COUNCIL

RISK ASSESSMENT AND MANAGEMENT REPORT – 2019-20

Risk Management – arrangements to identify, evaluate and implement measures to reduce risk.

The level of risk is based on this Council's judgement of both the likelihood of occurrence and the potential impact of each identified risk – Levels: H (High), M (Medium) and L (Low).

This Risk Management Document was reviewed by the Audit Sub-Committee of the Council on 3rd February 2020 and any amendments endorsed by the full Council on 2nd March 2020 (see Min.). It will be reviewed annually, or more frequently if the need arises.

1. FINANCIAL

HAZARDS IDENTIFIED	WHO MAY BE HARMED & HOW	ACTIONS /CONTROL MEASURES / OPERATING SYSTEMS ALREADY IN PLACE	CURRENT RISK RATING	FURTHER MEASURES TO BE TAKEN TO REDUCE RISK	RESIDUAL RISK RATING
1.1 Banking	Taxpayers may be at unnecessary risk from financial losses due to improper management of banking arrangements or bank going into insolvency	<ul style="list-style-type: none"> - Current and investment accounts held with Bank / Building Societies registered with and regulated by the FSA - Part of general reserves and earmarked reserves invested with the CCLA (Public Sector Deposit Fund and Property Fund) to spread risk - Investment Strategy reviewed annually 	L		
1.2 Risk of Consequential Loss of Income	Council would lose rental income if building unusable, e.g. due to fire	Business interruption cover added to policy. Off-site hosting facility set up for important documents. Level of cover will be reviewed if/when hire income increases (e.g.	L		

			due to new use of vacant space in rear annexe)			
1.3	Financial Controls and Records	Taxpayers at risk of financial losses due to fraud	(See Financial Regs for full list of Financial Controls) - Monthly bank reconciliation prepared by R.F.O. and reported to Council - Two member signatures required for all cheque and electronic payments - All expenditure approved by the Policy & Finance Committee - Internal and External audits carried out annually	L		
1.4	Complying with Borrowing Restrictions	Risk of not being able to obtain funds or having to repay early	- Council to ensure regulations are adhered to when any new borrowing is being considered.	L		
1.5	Loss of cash through theft or dishonesty	Loss to taxpayer / Council	- Little cash income is received and minimal cash is held on the premises. - Fidelity insurance held – to cover employees/members	L		
1.6	Adequate budget management	Risk of overspend and possible increase in precept due to poor financial control	- Detailed budget approved annually by the Council and level of precept approved for submission to CCBC. - Variances in expenditure against budget reported quarterly to Policy and Finance Committee meeting.	L		
1.7	Compliance with VAT Regulations	Risk of unexpected financial burden due to non-compliance	- Clerk /RFO attended SLCC VAT course - VAT claim completed by RFO and checked by Auditor. - Professional help and advice to be sought when necessary.	L		

2. ADMINISTRATION & ORGANISATION

HAZARDS IDENTIFIED	WHO MAY BE HARMED & HOW	ACTIONS /CONTROL MEASURES / OPERATING SYSTEMS ALREADY IN PLACE	CURRENT RISK RATING	FURTHER MEASURES TO BE TAKEN TO REDUCE RISK	RESIDUAL RISK RATING
2.1 Decision Making	Council may face legal action if it acts without appropriate power, or be the subject of complaints to the Ombudsman for non-compliance, both of which may carry a financial penalty	<ul style="list-style-type: none"> - Record powers for any new items of expenditure - Ensure compliance with Standing Orders / Financial Regulations - Seek advice (from CCBC Legal Dep't and/or others), where necessary and act on any advice received. 	L		
2.2 Contracts	Risk of legal challenge due to non-compliance with terms of contracts	<ul style="list-style-type: none"> - Ensure compliance with Standing Orders / Financial Regulations - Seek legal advice, where necessary 	L		
2.3 Document Control / Security	<p>Risk of loss of important council documents</p> <p>Legal challenge due to non-compliance with law</p>	<ul style="list-style-type: none"> - Comply with document retention guidelines - Important documents kept in lockable filing cabinets - Comply with Data Protection Act 2018 and Freedom of Information Act requirements - Web hosting of IT server/ secure back-up of docs - Data audit completed and updated Data Protection Policy and Notices adopted May 2018, to comply with DP Act 2018. 	M	<p>Staff and Members to undertake regular training on data protection.</p> <p>Members to ensure all non-Council devices used for council business are properly secured/protected</p> <p>- updated policy required?</p> <p>Clerk to seek advice on suitable training for members (QVW?)</p>	
2.4 Proper Record Keeping	Risk that documents would not stand up if	- All Minutes to be numbered and approved and signed at the next	L		

		required by Court of Law	meeting - Signed minutes retained in secure storage with back-up copy held on computer - Minutes available to press and public at the Town Hall or via the Council's website.			
2.5	Information Technology	Risk of loss of important documents or damage to Council's IT equipment	- On-line secure (gov't standard) hosting service used to maintain security of docs - Internet Security / Anti-virus protection kept up to date - Computers password protected	L		
2.6	Absence of Clerk	Risk that Council would not be able to function normally if the Clerk were unexpectedly absent for a prolonged period.	- Arrangements made for access to equipment and passwords - Records and accounts easily accessible - List of Locum Clerks available from SLCC - Assistant Clerk and Admin. Officer ILCA qualified and trained in Agendas and Minute taking	L		
2.7	Complaints Handling	Risk of action against the Council, possibly resulting in financial settlement	- Adhere to complaints policy and procedure, adopted by the Council	L		
2.8	Access to Town Hall Offices	Risk of access to confidential documents and equipment by persons not employed by the Council	- Clerk and Secretary's offices kept locked when not occupied. - cabinets/drawers in storage room kept locked at all times.	L		

3. EMPLOYERS / MEMBERS / PUBLIC LIABILITY

HAZARDS IDENTIFIED	WHO MAY BE HARMED & HOW	ACTIONS / CONTROL MEASURES / OPERATING SYSTEMS ALREADY IN PLACE	CURRENT RISK RATING	FURTHER MEASURES TO BE TAKEN TO REDUCE RISK	RESIDUAL RISK RATING
3.1 Comply with Employment Law	Possibility of employment tribunals and financial penalties if Council does not comply with employment law	<ul style="list-style-type: none"> - Proper advice to be sought whenever necessary (from SLCC, OVV or HR service provider) - Council to adhere to the ACAS code of practice on disciplinary and grievance procedures - Job Descriptions / Employment Contracts held and reviewed regularly - Staffing Sub-Committee appointed and delegated powers to handle grievance / disciplinary matters 	L		
3.2 Comply with Inland Revenue Requirements	Possible unexpected financial penalties	<ul style="list-style-type: none"> - Regular updates / advice received from the Inland Revenue - Checks undertaken by Internal Auditor 	L		
3.3 Honesty / Integrity	Possibility that Council may be brought into disrepute and/or undergo time-consuming investigations by Ombudsman	<ul style="list-style-type: none"> - Members to be trained and comply with adopted Code of Conduct - Duty on all members to report any compliance issues - Registers of members' interests and gifts/hospitality held and 	L		

			updated regularly.			
3.4	Health & Safety of Staff, Visitors and Members	a) Risk of accident, injury or other loss	<ul style="list-style-type: none"> - Employers Liability Insurance held to cover employees, members and volunteers - Health & Safety risk assessments, e.g. manual handling and display screen equipment, undertaken by staff annually and written records kept - Detailed H&S review undertaken for all Council premises – see Appendix A - Fire Safety Assessment of premises last reviewed by 'competent person' in 2019 and actions implemented - Detailed H&S Policy adopted 4.3.2019 (Min. 403/18c(xiii)) 	L		
3.4.1	Lone Working	b) Additional risk to employees, members, hires and contractors due to lone working, e.g. accidents, illness, manual handling, violence and aggression, access and egress	<p>Lone Workers Policy adopted and procedures implemented re:</p> <ul style="list-style-type: none"> - safe access and exit points - risk of violence (access restricted when staff are working alone in the Town Hall) - safety of equipment for individual use - channels of communication in case of emergency - site security, alarm systems and personal attack alarms - supervision - Separate risk assessment required for any <u>new</u> activities requiring lone working 	L		

3.5	Public Events		<ul style="list-style-type: none"> - Adequate planning of events undertaken and roles and responsibilities identified - Insurance checked - Training for stewards provided, as necessary - Risk assessment to be undertaken prior to every public event, involving all parties, and adequate controls implemented and recorded. 	L		
3.6	Risk to Third Party	Risk of injury or other loss to third parties	<ul style="list-style-type: none"> - All assets are regularly inspected, written records are kept and action is taken to repair any damage (e.g. notice boards) 	L		
3.7	Hirer's Liability	Risk of accidental injury, loss or damage to the premises or its contents	<ul style="list-style-type: none"> - Insurance cover held to cover risk of accidental injury to any person and damage to the premises or contents - All hirers to have a written contract with the Council - Premises cleaned daily so any defects can be quickly identified - Hirers to provide copies of public liability policies, where held - CCTV system installed with internal and external cameras - Main chamber locked out of hours - All hirers are issued with 'Instructions and information for Persons in Charge', to include basic safety information, emergency procedures and fire safety instructions. 	L		

3.8	Libel & Slander	Risk of proceedings against Council for libel or slander by members or employees	<ul style="list-style-type: none"> - Insurance cover held to cover risk of proceedings for libel or slander by Members and Employees (cover extends to council on outside bodies) - Advice given to members re: use of social media 	L		
3.9	Contractors	Risk of claim due to work undertaken by contractor on Council premises or public areas	<ul style="list-style-type: none"> - Contractors to be vetted to ensure that adequate public liability insurance cover is held (suggested min. £2 million- depending on type/scale of work) - Method statement required, showing what measures will be taken to minimise risk - For major works, a copy of the contractor's safety policy and codes of practice are required - Compliance monitored regularly throughout duration of any contract 	L		

4. ASSETS

	HAZARDS IDENTIFIED	WHO MAY BE HARMED & HOW	ACTIONS /CONTROL MEASURES / OPERATING SYSTEMS ALREADY IN PLACE	CURRENT RISK RATING	FURTHER MEASURES TO BE TAKEN TO REDUCE RISK	RESIDUAL RISK RATING
4.1	Protection of Physical Assets a) Town Hall & Council Offices	Possible financial cost of replacement / repairing of damage	<ul style="list-style-type: none"> - Buildings and contents insured and cover index-linked - Inventory of contents held, updated annually and contents cover reviewed - Adequate security of building maintained (premises only accessible by coded entry when unoccupied, CCTV installed and main chamber/offices locked) - List of authorised 'key holders' compiled and held by Police Station (next door) 	L		L
	b) War Memorial	<p>Structure may be damaged by impact or vandalism.</p> <p>Bronze statue and plaques may be targetted by thieves.</p>	<p>Adequate Insurance cover held and index-linked.</p> <p><i>Buildings cover increased on transfer of freehold from CCBC (Sept 2015)</i></p> <p>Smart water obtained and used to mark statue and plaques (remainder held by J Roberts)</p>	L		

				Photographs of statue and plaques taken and held on file. Memorial registered.			
4.2	Risk of damage to third party, property or individuals	Visitors to the Council's premises		<ul style="list-style-type: none"> - Public liability Insurance Cover held - Premises regularly inspected for defects and written records kept 	L		
4.3	Maintenance of Buildings	Possible financial cost due to inadequate routine and planned maintenance		Buildings Sub-Committee appointed and programme of planned maintenance, including an annual inspection, introduced.	L		

APPENDIX A

SAFETY REPORT – TOWN HALL & COUNCIL OFFICES AND OTHER ASSETS

External

	HAZARDS IDENTIFIED	WHO MAY BE HARMED & HOW	ACTIONS /CONTROL MEASURES / OPERATING SYSTEMS ALREADY IN PLACE	CURRENT RISK RATING	FURTHER MEASURES TO BE TAKEN TO REDUCE RISK	RESIDUAL RISK RATING
A2	Perimeter Walls / Fences	Risk of falling and causing injury or damage to property due to either damage or wear and tear.	The boundary wall is checked regularly for any signs of wear/damage. Quarterly checklists are used for inspections for A2-A10	L		
A3	Slips, trips and falls	May affect employees, members or visitors to the premises.	The main entrance / disabled entrance and thoroughfares are regularly checked and kept clear of hazards, as far as is reasonably practicable. External lighting of main entrance and side car park provided and checked regularly. Car park surface maintained to be as even as possible	L L		
A5	Lighting	Possible slip, trip or fall hazard if external lighting is inadequate.	The external lighting is considered adequate to prevent slips, trips and falls and give security to the building.	L		
A6	Window Cleaning	Risk of falling, due to working at height.	An experienced and competent window cleaner is employed by the Council and his work is monitored to ensure safety.	L		

A7	Contractors - General	Risk of accident, injury or damage to property during building or maintenance works	Only competent persons will be engaged and adequate public liability insurance cover must be held. Work will be monitored.	L		
A8	Gullies, Drains & Down Pipes	Possible damage to the building if not adequately maintained	These are regularly inspected (annually) and maintained, as necessary.	L		
A9	Insurance Issues	Risk of slips, trips or falls	Public Liability Insurance cover is held and reviewed annually.	L		
A 10	Seats, benches and notice-boards	Accident or injury to member of public, if defects present	Regular inspection (informal) by local members, plus formal inspection quarterly (recorded)	L		
A 11	Use of disposable barbecues	General public are using wooden picnic tables as base for disposable barbecues, with potential for burns and damage to wooden surfaces	Fixed metal bases in centre of tables to prevent damage to woodwork have now been removed at the request of CCBC, due to hot surface and risk of burns. - Hazard is much reduced as public now use permanent beach for BBQs rather than picnic benches	L		

Internal

HAZARDS IDENTIFIED	WHO MAY BE HARMED & HOW	ACTIONS /CONTROL MEASURES / OPERATING SYSTEMS ALREADY IN PLACE	CURRENT RISK RATING	FURTHER MEASURES TO BE TAKEN TO REDUCE RISK	RESIDUAL RISK RATING
A 12 Hazardous substances	Risk to cleaner or others from use of cleaning chemicals, e.g. dermatitis and eye damage or breathing problems from vapour	Adequate secure storage facilities are available for the cleaning equipment and materials. Copy of approved list of substances and COSHH sheets held and reviewed regularly – staff instructed to consider replacing any cleaning products marked 'irritant' with milder alternatives. Mops, brushes and gloves provided (PPE). Cleaner trained to use products safely, i.e. following instructions	L	COSHH sheets to be reviewed annually and updated where necessary & ensure master copy in main file. Cleaner to be reminded to check for any signs of irritation e.g. dry/red/itchy skin and advise Clerk immediately	
Manual Handling	Risk of Manual handling injuries for heavier equipment or materials e.g. back pain	Heavier equipment, and materials (including paper boxes) are stored at accessible levels. Basic manual handling training / guidance provided to any staff required to lift boxes etc.	L	Train admin assistant PPE need to get updated COSHH each year & on using any new / different products	
A 13 Hire of Rooms	Risk of accident or emergency occurring whilst the premises are being hired. Risk of defective	Conditions of hire are clearly laid down and clear instructions are given to hirers for action in the event of an emergency. - Routine weekly checks by cleaner / caretaker and any	L		

		furniture or fittings causing injury	defects reported to Clerk - H&S inspection of each room carried out annually and findings recorded (see inventory)			
A 14	Fire Safety	Risk of injury to staff/visitors and / or damage to the building due to fire	See Appendix B for separate Fire Risk Assessment			
A 15	Asbestos	Risk of asbestos inhalation by contractors undertaking repairs or renovations, due to age of premises.	Updated Asbestos Survey undertaken of whole site in 2016 (report on file). Asbestos identified in rear storeroom has now been removed (apart from flooring and sink pad) Other asbestos may be present (e.g. in inaccessible areas such as behind wood panelling) – advise contractors. Asbestos survey shared with all occupiers.	M	Explore options for encapsulating/removing remaining asbestos in rear store – awaiting management report from Environment Essentials. - to be chased again Put clear signage up to identify any remaining asbestos	L
A 16	First Aid	Risk of minor injuries	A fully stocked and in-date first aid box is available for staff, with appropriate guidance notes. (There is no requirement for the Council to provide first aid cover for members or visitors).	L		
A 17	Accident Reporting	Requirement to comply with H&S legislation	An accident book is available to record any accidents. Relevant legislations will be complied with, e.g. RIDDOR.	L		
A 18	Electrical Safety	Risk of injury from use of defective electrical	Portable appliance testing is carried out annually by an	L	Advise hirers where fuse boxes are located and how	

(a) A 18 (b)		equipment, e.g. electric shock or burns Risk of damage / injury due to defective electrical installation	approved, competent contractor Defective equipment to be removed or replaced promptly. Hirers not permitted to use any appliance which is not PAT tested Periodic inspections carried out in accordance with BS 7671 - recommended to be carried out at 5 year intervals All repairs carried out by qualified electrician		to switch off supply in an emergency.	
A 19	Personal Protective Equipment	Risk of injury to employees using cleaning substances	Protective equipment (gloves etc) are made available and used where required by COSHH guide. Training given on use of PPE	L		
A 20	Working at Height	Risk of injury from falling whilst e.g. undertaking the following tasks: a) Changing light bulbs c) High storage d) window cleaning	Any activity involving working at heights of over 2m will be assessed and properly managed. Stepladders only to be used when supervised by second member of staff. No working at height to be undertaken by staff/hirers without prior risk assessment. HSE guidance on safe use of stepladders is made available to anyone who may use ladders. Routine inspection of step ladders carried out to check condition.	L	Print HSE guidance on use of stepladders and make available to anyone who uses them. Add stepladders to quarterly inspection list. NO UNATTENDED USE	
A 21	Legionella Bacteria	Risk of catching legionnaire's disease from water systems (contracted through inhalation of water droplets/vapours, e.g.	- Legionella risk assessment carried out and routine actions / monthly testing carried out.	L		

		from showers)				
A 22	Lone Working	Risks to employees, contractors, members and visitors when working alone, from both normal work duties and from foreseeable emergencies, such as fire, equipment failure, illness and accidents.	Policy and procedures adopted for lone working (See 3.4.1)	L		
A 23	Slips, trips and falls eg) uneven surfaces, wet floors and trip hazards	Staff, members, hirers and visitors, may suffer injuries if they trip/fall	<ul style="list-style-type: none"> - General good housekeeping (warning signs used when floors mopped) - All areas well lit - No trailing leads/cables - Walkways kept clear - Premises cleaned daily - Mats at entrances to stop water being walked in - Hirers informed (in hire agreement) of the need for immediate clean-up of any spillages. - Car park surface / paths inspected quarterly 			

Conclusion

It is recognised that the Town Clerk and Caretaker/Cleaner's roles are pivotal in ensuring adequate maintenance of the site. Appropriate training will be arranged for the Clerk and Cleaner, if and when available.

Risk Rating Matrix:

1. Assess hazard severity and likelihood of occurrence:

	Severity		Likelihood	
Slight	Minor, first aid injury	1	Very unlikely	1
Serious	Lost time, injury/illness	2	Possible	2
Major	Fatality / major injury or terminal illness	3	Very likely	3

2. Multiply two scores together to get overall risk rating of 1 to 9, where 1 is minor and very unlikely and 9 is major and very likely.

3. Use score to determine risk rating:

- 1-2 = Low Risk** (no further action required)
- 3-4 = Medium Risk** (further controls needed to reduce risk)
- 6-9 = High Risk** (Unacceptable – act now!)