

Little Cheverell Parish Council Risk Register

This register has been produced to enable the Parish Council to assess the risks that it faces; and to satisfy itself that it has taken all available measures to mitigate those risks.

In pursuit of the above:

- 1) Key Council activities and assets have been identified
- 2) Risks associated with those activities and assets are identified
- 3) Risks are evaluated.
- 4) Management and control measures to mitigate the risks are taken; or the risks acknowledged as acceptable.
- 5) Risks and mitigation measures are monitored, reviewed regularly (at least annually) and revised as appropriate

SUBJECT	RISK(S) IDENTIFIED	IMPACT	PROBABILITY	MANAGEMENT/CONTROL OF RISK	RISK ASSESMENT
	<i>Significant</i> <i>Moderate</i> <i>Minor</i>	<i>High</i> <i>Medium</i> <i>Low</i>			
Finance & Governance					
Precept & Budget	<ol style="list-style-type: none"> 1. Precept may be inadequate. 2. Budget and reserves inadequate. 3. Precept may be excessive 	Significant	Low	The Parish Council determines the precept requirement when setting a budget at its January meeting ahead of the new financial year. There is a low risk that the budget information is not correct or up to date. Ultimately, control rests with the Parish Council, which is answerable to the electorate, through effective financial management and forecasting.	Accept the risks. Existing procedures effective and adequate.
Reporting and Auditing	<ol style="list-style-type: none"> 1. Information is inaccurate, inadequate, not up-to-date and/or misleading. 2. Communication is ineffective and/or confused. 3. Poor and inefficient internal auditing. 	Moderate	Low	A report on the current financial position is presented to each Parish Council meeting for scrutiny and consideration which includes a review of any variances and the reasons for the same. Monthly and quarterly situations are approved by the Parish Council, prior to an annual review which is then subject to examination by the internal auditor and then external auditor. The resultant position is then, as required by law, made available to the public.	Accept the risks. Existing procedures (including the essential role of the Financial Councillor) effective and adequate.

	4. Ineffective external auditing.				
Financial Records	1. Records are inadequate, inaccurate and/or not up to date. 2. Financial irregularities.	Moderate	Low	Records are reported as above and managed by the Clerk according to detailed Financial Regulations (based on those produced by NALC). The regulations are reviewed each year and the records considered by the Finance Committee prior to being the subject of a comprehensive annual scrutiny by the Council's internal auditor before being submitted for external audit.	Accept the risks as the situation is monitored regularly. Existing procedures effective and adequate.
Banks and Banking	1. Inadequate checks of bank transactions 2. Mistakes 3. Loss 4. Charges incorrect	Moderate	Low	The Council Financial Regulations set out the requirements for banking, cheques, payments and reconciliation of accounts. The latter is affected at each Council meeting such that any problems, albeit rare, can be identified and resolved at the earliest. Bank statements are checked monthly as a minimum. Quarterly checks are done by a Councillor who is not a signatory.	Accept the risks. Existing procedures effective and adequate.
Goods and Services	1. Goods not supplied but invoiced. 2. Invoices incorrect. 3. Unpaid invoices.	Minor	Low	Financial Regulations and Standing Orders set out the requirements for the ordering of supplies and services, and procedures for dealing with invoices and payments. Each Parish Council meeting includes a schedule of payments for the potential approval of Councillors. Payments must be authorised by the Council, with cheques, invoices and online banking requiring a minimum of two signatories.	Accept the risks. Existing procedures effective and adequate.
Value Added Tax	1. Council does not claim back appropriate VAT 2. Council does not charge appropriate VAT	Minor	Low	Financial regulations set out requirements. VAT returns submitted online quarterly. Internal Controller checks records monthly; Internal Auditor checks Annually.	Accept the risks. Existing procedures effective and adequate.
Grants	1. Council does not monitor income (Grants received or Loans)	Minor	Low	All loans and grants received are discussed and their expenditure is approved by the Parish Council.	Accept the risks.
Best Value and Contracts	1. Work awarded incorrectly, inappropriately or established procedures not followed.	Moderate	Low	Parish Council practice requires the seeking of more than one quotation for any significant work required to be undertaken or goods purchased. For more substantial contracted services, competitive tenders would be sought. All procedures are set out in Standing Orders and Financial Regulations. Performance reviews are conducted periodically to ensure services are delivered in accordance	Accept the risks. Existing procedures effective and adequate.

				with agreed contractual standards. Renewal of contracts is performed on an annual basis.	
Salaries and PAYE	<ol style="list-style-type: none"> 1. Salary paid incorrectly. 2. Wrong hours paid. 3. Wrong rate paid. 4. PAYE not paid to HMRC on time. 	Minor	Low	The Parish Council is registered as an employer with HMRC whose on-line real time PAYE facility is operated by the Clerk. There is a risk of payments being late which would trigger fines by HMRC. However, this is not a serious risk. Salaries are subject to annual review by the Parish Council, and payslips are inspected by two councillors prior to payments being made.	Accept the risks. Existing procedures effective and adequate.
Employees	<ol style="list-style-type: none"> 1. Fraud by staff 2. Unauthorised or unapproved actions by staff. 	Moderate	Low	Essential training is provided to the Clerk who also has access to help and advice from NALC, WALC and Chairman. The Clerk's responsibilities are laid out clearly in the job description and only decisions taken by the Parish Council are enacted by the Clerk. While the Clerk is the Responsible Financial Officer, spending requires Council approval, and all cheques must be signed by two councillors. This risks are low.	Accept the risks. Existing procedures effective and adequate.
Employees	<ol style="list-style-type: none"> 1. Loss of Clerk 	Moderate	Medium	A locum clerk may be available through contract with WALC. Other key personnel are aware of major projects and workflows. All inbox and documents are accessible to key staff.	Accept the risks. Existing procedures effective and adequate.
Elections	<ol style="list-style-type: none"> 1. Costs 2. Opportunity costs should no persons come forward to fill vacancies 	Moderate	Medium	There is no guarantee that any councillor vacancy, even in an election year, will require a formal ballot. Ahead of an election year, such costs are budgeted. In between election years any vacancy may incur costs for which there is no planned provision.	Accept the risks but ensure that action is taken, especially in election years, to advertise opportunities – not least to enhance and encourage the local democratic process. Existing procedures effective and adequate.
Annual Governance and Accountability Return (AGAR)	<ol style="list-style-type: none"> 1. Not submitted on time 2. Failure to adhere to audit requirements. 3. Errors in records/submission. 4. Failure to publicise accounts. 	Minor	Low	The Parish Council has Financial Regulations which set out the requirements in addition to those defined by the statutory audit process. Guidelines and help available ensure risks associated with the process are minimal. Similarly, there is a low risk of errors given the Parish Council financial monitoring and management procedures. The AGAR is scrutinised by both the Council and internal auditor prior to submission to the external auditor. Any errors or omissions would result in minor fines.	Accept the risks. Existing procedures effective and adequate.

Statutory Documents (Minutes, Agendas etc)	1. Are inaccurate, incomplete, not comprehensive and/or fail to follow statutory requirements and published guidelines.	Minor	Low	Documents are drafted by the Clerk and adhere to legal requirements. Agendas are produced in consultation with the Chairman and published in accordance with statutory timescales. Minutes must be approved by the full Parish Council.	Accept the risks. Existing procedures effective and adequate.
Members Interests	1. Conflicts of interest are not properly declared and/or recorded. 2. Registers of interests are not up-to-date, inaccurate or misleading.	Minor	Medium	Each Parish Council includes a formal agenda item to enable members interests to be declared. The Clerk can only advise members as it is the responsibility of individual councillors to make any declarations known and for each councillor to regularly review his/her register of interests to ensure it does not become outdated.	Accept the risks. It is the responsibility of each councillor to conduct himself/herself in a way that precludes the risk becoming manifest.
Insurance	1. Adequate 2. Cost Prohibitive	Moderate	Low	Insurance cover is subject to an annual review by the Parish Council to ensure it is adequate, includes all relevant assets and provides for appropriate risks.	Accept the risks as the situation is monitored regularly. Existing procedures effective and adequate.
Data Protection	1. Inadequate policy and process handling any requests received. 2. Entry on the national Register of Data Controllers becomes out of date. 3. Risk of disclosure of personal information	Moderate	Low	The Parish Council is bound by and adheres to the legal requirements of both the Data Protection Act 2018 and General Data Protection Regulation (GDPR). The Parish Council is registered with the Information Commissioner's Office (ICO) as a Data Controller.	Accept the risks. Existing procedures effective and adequate.
Freedom of Information (Including Environmental Information Regulations)	1. Inadequate policy and process for handling any requests received.	Moderate	Low	The Parish Council has received several requests under this legislation and the implications in terms of hours required to process and satisfy any request can be both significant and costly.	Accept the risks. Existing procedures effective and adequate.
Transparency Code for Smaller Authorities	1. Failure to comply with the Code whose requirements became effective as of July 2015	Moderate	Medium	The Parish Council is committed to openness and transparency, not least through the Parish Council website. Specific information is required to be published and the Parish Council works actively to ensure both that, and more is made available to residents and the wider public. Failure	Accept the risks. Existing procedures effective and adequate.

				to publish such information would be likely to have an adverse impact upon the end-of-year audit procedure.	
Physical Equipment					
Assets owned by the Parish Council	<ol style="list-style-type: none"> 1. Destruction, vandalism, accidental damage or theft. 2. Injury. 3. Damage to other property. 	Moderate	Medium	An annual review and inspection of all Parish Council assets (Street furniture; notice boards; bus stops; signage; rubbish and salt bins) is undertaken both for insurance and maintenance provisions. Action is also taken at the earliest when assets are reported as damaged or in need of repair.	Accept the risks as the situation is monitored regularly. Existing procedures effective and adequate. Risks mitigated by insurance where appropriate and possible.
Meetings	<ol style="list-style-type: none"> 1. Adequacy and appropriateness of venues. 2. Health and safety of premises. 	Minor	Low	Parish Council meetings are held in the Village Hall. This venue is appropriate for Council meetings. Any health and safety concerns are the responsibility of the management committee of the venue.	Accept the risk. Existing location adequate.
Council Records – Electronic and Hard Cop	<ol style="list-style-type: none"> 1. Loss through e.g theft, fire, damage, and/or ICT corruption. 	Moderate	Low	Current and Parish Council records from more recent years are stored at the home of the Clerk. All fires are stored in the Office 365 system which is cloud hosted.	Accept but monitor the risks. Damage, apart from fire, is low risk and acceptable. Theft is extremely unlikely. Other risks are necessarily acceptable as there is no obvious alternative.
Defibrillator	<ol style="list-style-type: none"> 1. Loss e.g fire or damage 2. Failure to operate on demand 3. Potential litigation if failure to operate 	Significant	Medium	Necessarily, the device is housed in a readily accessible location but one in which it could be damaged. Volunteers monitor its condition and any potential problems, it is hoped would be identified and subject to immediate remedial action. Potential litigation in the face of it not working on demand are covered by the Parish Council insurance.	Accept but monitor the risks. Damage is low risk and theft unlikely. Insurance applies to any liabilities from the device not working when needed.
Environment					
Rivers and Floods	<ol style="list-style-type: none"> 1. Flooding 2. Trees 	Significant	High	Risks to Parish Council assets within the areas prone to flooding of fallen trees are mitigated by insurance. Flooding, drainage or tree related matters elsewhere in the Parish are monitored regularly and issues brought to the attention of appropriate authorities.	Necessarily, the risks are monitored constantly. Escalation procedures are engaged where preventative measures are shown to be ineffective due to unforeseen

					circumstances or situations which are outside of the control of the Parish Council.
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Adopted	<u>07/05/2024 Minute Ref: 24/14</u>
Reviewed	<u>15/05/2025 Minute Ref: 25/22</u>
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