

HARKSTEAD PARISH COUNCIL RISK REGISTER

Newly Compiled March 2022

This register has been produced to enable the Parish Council to assess the risks that it faces; and to ensure 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 same have been identified.

(3) Risks are evaluated

(4) Management & control measures to mitigate the risks are taken; or the risks acknowledged as acceptable.

(5) Risks & mitigation measures are monitored, reviewed regularly (at least annually) & revised as appropriate.

1.FINANCE & GOVERNANCE					
Subject	Risk Identified	Impact	Probability	Management/Control of Risk + Responsibility	Risk Assessment
		Significant Moderate Minor	High Medium Low	Council makes decisions; Clerk acts as RFO in all cases	
1. Precept & Budget	a) Precept not submitted b) Precept inadequate c) Budget “ d) Reserves “ e) Precept excessive f) Precept not paid g) VAT not reclaimed h) Inadequacy of Reserves	Sig	Med	Council now determines precept requirement when setting budget at January meeting. Clerk & Council VAT: consider at least annually (VAT 126) Clerk Ultimately control rests with Council – accountable and answerable to electorate for its management	Accept risk Procedures effective & adequate
2. Auditing & Reporting	a) Information inaccurate/inadequate/not up-to-date/misleading b) Communication ineffective &/or confused c) Poor & inefficient internal auditing	Mod	Low	New guidelines and regulations in place. New provision for Internal Auditor Extra guidance for Internal Auditor available. Resultant position required by law to be available to public	ditto
3. Financial Records	a) Records inadequate/inaccurate/not up-to-date b) Financial irregularities	Mod	Low	Records to be reported & managed by Clerk as per detailed Financial Regulations based on those produced by NALC. To be reviewed by Council annually prior to scrutiny by Internal Auditor	ditto
4. Banks & Banking	a) Inadequate checks of transactions b) Mistakes c) Loss d) Charges incorrect	Mod	Low	Council’s Financial Regulations set out requirements	ditto
5. Goods & Services	a) Goods/services not supplied but invoiced b) Invoices incorrect c) Invoices unpaid	Min	Low	Financial Regulations set out requirements & procedures. Schedule of payments at each Council Meeting. All payments must be authorized by Council. Two signatories required.	ditto

6. Best Value & Contracts	a) Work awarded inappropriately/incorrectly/established procedures not followed	Mod	Low	Financial Regulations	ditto
7. Salaries & PAYE	a) Clerk alary paid incorrectly b) Wrong hours/rate paid c) PAYE not paid on time	Min	Low	HMRC dealt with by SALC. Salary subject to annual review. All payments must be authorized by Council	ditto
8. Employees	a) Fraud by staff b) Unauthorized/unapproved actions by staff	Mod	Low	Advice & training to clerk from SALC. Clerk's responsibilities - job description. Decisions on action & spending taken by Council enacted by clerk	ditto
9. Elections	a) Costs b) Opportunity costs if no candidates	Mod	Medium	No guarantee vacancies will be filled./contested. Estimates of costs available from BDC. Ahead of an election year costs to be budgeted	Accept risks but ensure action taken to advertise vacancies, especially in election years, not least to encourage local democratic process
10. AGAR	a) Not submitted on time b) Failure to adhere to audit requirements c) Errors in records/submission d) Failure to publicise accounts	Min	Low	Financial Regulations & Management guidelines in place. Statutory requirements. AGAR scrutinised by Council and Internal Auditor. NB Risk external auditors will charge council for sending a 'chasing' letter & issue a public interest report for failure to comply with legislation. Government acknowledged challenges in meeting the audit deadlines this year & agreed a revised deadline of 31 August 2020. As at the end of July, only 50% of local councils had submitted & 25% parish meetings.	Accept risk. Procedures effective & adequate
11. Statutory Documents (Minutes etc)	a) Inaccurate, incomplete/comprehensive b) Failure to follow statutory requirements & guidelines	Min	Low	Documents drafted by clerk & to adhere to legal requirements. Agendas produced in consultation with chairman & to be published in accordance with statutory timescales	ditto
12. Members' Interests	a) Conflicts of interest not properly declared/recorded b) Register of Interests not up-to-date/inaccurate/misleading	Min	Medium	Declaration of interests & dispensation an agenda item at meetings. Clerk can only advise. responsibility of councillors to keep Register up-to-date	Accept risk. Responsibility of individual councillors to conduct themselves to preclude risk becoming manifest
13. Insurance	a) Adequacy b) Cost prohibitive	Mod	Med	Subject to annual review to ensure it is adequate, includes all relevant assets & provides for appropriate risks	Accept risk. Procedures effective & adequate
14. Data Protection	a) Inadequate policy & process for handling requests b) Register of Data Controller entry out of date	Mod	Low	Council bound by Data Protection Act & GDPR. Very little data held by Council. Privacy Policy to be put in place.	ditto

15. FOI	a) Inadequate policy & process for handling requests	Sig	Low	No requests to date, but time & expense implications could be substantial if that changed. Cf Walberswick PC 2009-11 – hundreds of requests logged	Accept risk
16. Transparency	a) Failure to comply with Code whose requirements became effective July 2015 (<i>Code for Smaller Authorities</i>)	Mod	Medium	Specific information required to be published. Council & Clerk working to achieve Transparency Code requirements in full, via website	Accept risk. Procedures effective & adequate
17. Grants & Support	a) No power to pay/no evidence of Council Resolution to support	Mod	Medium	Agreements recorded in minutes, to be based on capital expenditure in annual budget.	Accept risk
18. Legal Powers	a) Council acting <i>ultra vires</i> . Illegal activity/payment	Mod	Medium	SALC & NALC etc advice & training on legal powers	Accept risk

2. PHYSICAL EQUIPMENT, PROPERTY & PREMISES

Subject	Risk Identified	Impact	Probability	Management/Control of Risk	Risk Assessment
		Significant Moderate Minor	High Medium Low		
1. Assets	a) Loss, damage etc b) Risk/damage to 3rd party property/individuals c) Poor maintenance d) Uncertainties re legal standing & location of play equipment	Mod	Medium	Annual review & inspection of assets for insurance & maintenance provision. Prompt action for maintenance & repair needed Reconfigure interactions with Millennium Green Trust	Accept risk. Procedures effective & adequate. Risk mitigated by insurance where appropriate & possible
2. Defibrillator	a) Loss e.g. fire/damage b) failure to operate on demand c) Potential litigation if failure to operate	Sig	Medium	Necessarily, device housed in readily accessible location, but one in which it could be damaged. Volunteers monitor its condition & any potential problems should be identified & immediately remedied. Potential for litigation in the case of failure to work should be covered by insurance. Device to be registered.	Accept but monitor risk. Theft & vandalism of the devices is becoming increasingly frequent
2. Council Records – Electronic & hard copy	a) Loss e.g. fire/theft/damage e corruption etc	Mod	Low	Current & recent records held at clerk's home. Older material (to be) deposited & held at Suffolk Records Office Documents to be scanned, held + electronic back-up x 2 (Clerk & Chairman)	Accept risk.
3. Meetings	a) Adequacy & appropriateness of venues b) Health & safety of premises	Min	Low	Held at Harkstead Village Hall. Adequate & appropriate venue. H & S is responsibility of Village Hall Committee	Accept risk. Location adequate