



**Mulbarton Parish Council.  
Risk Management and Risk Register**

**Date agreed: 6 Feb 2023**

**Next review date : Feb 2024**

“The greatest risk facing a local authority is not being able to deliver the activity or services expected of the Council.”

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Council to identify any and all potential risks inherent in the place or practices.

Based on a recorded assessment the Council should then take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible. Making sure that all are made aware of the results of the risk assessment.

This document has been produced to enable the Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them. In conducting this exercise, the following plan was followed:

1. Identify the areas to be reviewed.
2. Identify what the risk may be.
3. Evaluate the management and control of the risk and record all findings.
4. Review, assess and revise if required.

### **What is Risk Management?**

Risk is a threat that an event or action will adversely affect the council’s ability to achieve its objectives, implement its strategies and provide its services. Risk management is the process by which risks are identified, evaluated, addressed and reviewed. The council recognises that it has a responsibility to take all reasonable and practical measures to safeguard its employees, the people it works with and provides services for; and to protect the natural and built environments for which it is responsible.

The council is aware that some risks cannot be eliminated fully and has in place a strategy that provides a structured, systematic and focused approach to managing risk and including where necessary, the introduction of internal controls and/or appropriate use of insurance cover.

## Objectives

The objectives of the risk management policy are to:

- Integrate risk management into the culture of the council
- Manage risk in accordance with best practice and legislative requirements
- Minimise loss, disruption, injury and damages
- Inform policy and operational decisions by identifying risks and their likely impact
- Raise awareness of the need for risk management

These objectives will be achieved by:

- Identification of risk
- Undertaking risk assessments
- Managing the risk and recording actions
- Incorporating risk management considerations into council processes
- Providing appropriate training
- Establishing clear roles, responsibilities and reporting lines
- Effective communication with, and active involvement of, employees

**The risks are identified, assessed and recorded on the following risk register and will be reviewed by the council not less than annually.**

<b>Management and Compliance</b>				
<b>Aim</b>	<b>Risk</b>	<b>H/M/L</b>	<b>Method used to minimise risk</b>	<b>Person(s) responsible</b>
1. To ensure compliance with Acts of Parliament, Council Financial Regulations and Code of Conduct	1. Lack of knowledge of regulations and codes.	Low	Ensure that all Councillors have access to copies of relative Acts and receive their own copies of the Code of Conduct and Standing Orders. All new councillors required to attend new councillor training and refresher courses as needed.	Chairman/ Clerk
	2. Absence of Standing Orders	Low	Ensure that Standing Orders are produced, understood by councillors, and reviewed every four years or as circumstances demand.	Chairman/ Clerk
	3. Actions by the PC outside its powers laid down by Parliament.	Low	As at 1 above, but ensure that powers are highlighted or extracted into effective summary.	Chairman/ Clerk
	4. Lack of adherence to regulations and procedures.	Low	Reference to appropriate regulations as required.Councillors to have specific training to ensure knowledge of regulations and procedures.	Chairman/ Clerk/All councillors
	5. Items purchased without proper tendering procedures, resulting in accusations of commercial favouritism.	Low	Ensure that all councillors are aware of regulations re estimates and full tender procedures (see Financial Regulations)	RFO/Clerk
	6. Payments made without prior approval and adequate control.	Low	Ensure all payments are approved in Council meetings and recorded in minutes. Keep cash payments to a minimum, and avoid if possible.	RFO/Clerk/ Internal Auditor
	7. Lack of control of signatories to cheques and bank account.	Low	Keep authorised signatories to a minimum consistent with practicalities.	As above plus Chairman
	8. VAT not properly accounted for, resulting in over-claims and large demands from Customs & Excise	Medium	Ensure appropriate publications held and that Clerk has good knowledge of regulations.	As above
<b>Aim</b>	<b>Risk</b>	<b>H/M/L</b>	<b>Method used to minimise risk</b>	<b>Person(s) responsible</b>

2. To identify and regularly review the Council's priorities	<p>1. Lack of knowledge of how to set objectives, set priorities, and identify risks to their achievement.</p> <p>2. No risk analysis carried out.</p>	Low	<p>All councillors to be made aware of need for objectives and identification of risk. Attend training sessions if practicable. Council to review strategy annually in January of each year.</p> <p>As at 1 above.</p>	<p>Clerk/ Chairman</p> <p>Chairman/ Clerk/All councillors</p>
3. To influence other Council Authorities and Government organisations to consider views of the parishioners.	<p>1. Lack of effective lines of communication with other organisations.</p> <p>2. Lack of effective lines of communication with parishioners.</p> <p>3. Lack of preparation on subjects requiring influence.</p> <p>4. Lack of confidence by Parish Councillors.</p>	<p>Low</p> <p>Low</p> <p>Low</p> <p>Low</p>	<p>Note all communication lines which are essential or beneficial and make information available to all councillors. Establish contacts by name and where possible face-to-face.</p> <p>Take every opportunity to publicise role of Parish Council. Create Parish newsletter if none exists. Effective use of notice boards and flyers. Use key issues to raise profile of PC and to test parishioners' views. Add social event to occasional meeting. Create Annual PC report and put to parishioners for comment. Make good use of the website to promote activities and village issues.</p> <p>Ensure that all councillors are aware of need for careful research and are guided as to where to obtain relevant information on issues under discussion.</p> <p>As at 1 above. Experienced councillors to assist newcomers to establish essential contacts. Delegate responsibility for specific contacts to individual councillors.</p>	<p>All councillors/ applicable working group/ Clerk</p> <p>All councillors /Clerk</p> <p>Councillors/ Clerk</p> <p>Councillors/ Clerk</p>
4. To ensure that all councillors are aware of their responsibilities, and possible liabilities and to provide adequate insurance cover for all possible risks.	<p>1. Lack of knowledge of possible culpability of councillors.</p> <p>2. Lack of education of councillors regarding culpability.</p> <p>3. Inadequate insurance cover taken out – property, personal liability, employer's liability and public liability.</p>	<p>Low</p> <p>Low</p> <p>Low</p>	<p>Refer to Standing Orders and familiarisation with those where greatest risk occurs.</p> <p>As at 1 above. Attend any training courses available, including induction/new councillor training.</p> <p>Review risk assessment by including on agenda of PC meetings on an annual basis.</p>	<p>Councillors</p> <p>Councillors/ Clerk</p> <p>Clerk/RFO/ Councillors</p>
<u>Financial</u>				

5. To keep appropriate books of account accurately and up-to-date throughout the financial year	1. Lack of knowledge of accounting requirements	Low	Ensure all councillors are familiar with current financial regulations and include them in Standing Orders/Financial Regulations. Regularly review Standing Orders and Financial Regulations. Ensure Council financial regulations are reviewed and updated.	Clerk/RFO
	2. Lack of commitment to accounting requirements.	Low	As at 1 above. RFO to produce financial reports quarterly. Internal audit reports to be made available to all councillors and any recommendations to be acted upon promptly.	Clerk/RFO
	3. Bank charges unnecessarily incurred.	Low	RFO to carry out regular inspection of books of account. Internal audit checks to be undertaken periodically during the current financial year.	Clerk/RFO/ Internal Audit Control Officer
	4. Inaccuracies in recording amounts, totals in books of account and bank reconciliations.	Low	RFO to ensure books of account are formatted in such a way that internal controls are included and activated. Quarterly internal checks to be carried out and an internal audit annually.	Clerk/RFO/ Internal Audit Control Officer/ Internal Auditor
	5. Inaccuracies and interest losses caused by account transfers.	Low	Keep number of accounts to a minimum; ensure that any large credit balances are deposited in an interest-bearing account.	Clerk/RFO
	6. The most beneficial interest terms not being employed.	Low	Ensure that favourable interest rate is obtained in deposit accounts and review against alternatives, but bearing in mind the risks in changing accounts.	Clerk/RFO with Councillors
	7. Inadequate control of cash receipts and payments. Loss of cash through theft or dishonesty.	Low	Avoid cash payments and receipts if possible. Where cash payments and receipts are unavoidable use a properly controlled petty cash account with a set maximum balance. Ensure Fidelity Guarantee appropriate amount.	Clerk/RFO
	8. Books of account not kept up to date/ invoices not posted promptly.	Low	Regular checks by RFO, Internal Audit Control Officer and Internal Auditor. Financial reports quarterly.	Clerk/RFO
	9. Internal controls not in place or not operated.	Low	As at 8 above.	Clerk/RFO
	10. Payments missed or delayed due to inadequate filing of invoices.	Low	As at 8 above.	Clerk/RFO
	11. Clerk taken ill or leaves without replacement.	Low	Appoint a councillor as RFO to be familiar with all aspects of financial matters or appoint another Clerk on temporary basis until situation resolved. Ensure PC has sufficient funds in reserve to pay for a locum clerk if the Clerk is absent for a significant period.	Clerk/RFO

Aim	Risk	H/M/L	Method used to minimise risk	Person(s) responsible
6. To ensure that payments made from council funds and use of assets represent value for money, are adequately managed and comply with the wishes of the parishioners.	1. Lack of knowledge of wishes of residents.	Low	As at 3.2. Ensure residents are consulted on all major financial issues.	Councillors/ Clerk/RFO
	2. Use of funds not giving value for money.	Low	Effective budget planning processes and creation of annual plan after consultation process.	Councillors/ Clerk/RFO
	3. Use of funds not in accordance with the wishes of the residents.	Low	Take into account the views of parishioners.	Councillors/ Clerk/RFO
	4. Charges for use of facilities inadequate (e.g. allotments and cemetery).	Low	Effective financial management by RFO. Regular reviews undertaken.	Clerk/RFO
7. To ensure the annual precept requirement result from adequate budgetary process; progress against the budget is regularly monitored and reserves are appropriate	1. Lack of knowledge of budgetary process, and Council regulations.	Low	Include regulations in Standing Orders issued to all councillors.	Clerk/RFO/ Finance Working Group
	2. Lack of commitment to budgetary process.	Low	Delegate responsibility for managing budgetary process.	Clerk/RFO
	3. Inadequate consideration of requirements for annual precept.	Low	As at 1 above. Involve all councillors in budgetary process.	Clerk/RFO/ Finance Working Group
	4. Calculation not in accordance with Council regulations.	Low	Place item on agenda early in Autumn to remind councillors of budget process and actions required. Delegate responsibility for managing budgetary process. Start consideration of calculation at least two months prior to submission date. Create annual and 2-3 year plans to assist in process.	Clerk/RFO/ Internal Auditor
	5. Inadequate internal controls with regard to monitoring expenditure.	Low	Checks to be carried out regularly. To determine the precept amount required. Ensure precept is an agenda item at full Council.	Clerk/RFO/ Internal Auditor
	6. Reserves inappropriate.	Low	Checks to be carried out regularly. Financial and budget progress reports given quarterly.	Clerk/RFO/ Internal Auditor

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8. To explore all possible sources of income and to ensure expected income is fully received.	1. Lack of knowledge of possible sources of income e.g. grants.	Low	Seek advice, as appropriate, on grants available.	Clerk
	2. Lack of commitment to pursue possible sources of income.	Low	As at 1 above.	Clerk/ Councillors
	3. Receipts not banked or not banked promptly.	Low	Regular checks carried out. Internal audit checks.	Clerk/RFO/ Internal Audit
	4. Debts not pursued promptly.	Low	As at 3 above.	Control Officer/ Internal Auditor
	5. VAT claims not made promptly or made incorrectly.	Low	Ensure RFO keeps up-to-date with regulations. Regular checks carried out.	As above
9. to ensure that salaries paid to employees and amounts paid to contractors are paid in accordance with council regulations and adequately monitored	1. Inappropriate rate of pay to employees.	Low	Ensure employee regulations are available and understood by Clerk. Internal audit checks.	Clerk/RFO/ Councillors/ Internal Audit
	2. Tax and NI arrangements not in accordance with regulations.	Low	As at 1 above.	Control Officer/ Internal Auditor
	3. Amounts paid to contractors not in accordance with contract and inadequately monitored.	Low	Internal audit checks. Councillor to monitor contract work carried out, as appropriate.	As above



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10. To ensure that year end accounts are prepared on the correct accounting basis, on time and supported by an adequate audit trail	1. Lack of knowledge of Council regulations and procedures.	Low	Refer to Financial Regulations and Standing Orders. Attend training seminars where available.	Clerk/RFO/ Councillors
	2. Late or non-submission of annual accounts.	Low	Refer to Audit Plan. Monitor progress against timetable and report to PC meetings.	Clerk/RFO
	3. Year-end accounts not prepared, inaccurate, or not in accordance with Council requirements.	Low	Internal audit checks.	Clerk/RFO/ Internal Audit Control Officer/ Internal Auditor
	4. Inadequate audit trail from records to final accounts.	Low	As at 3 above.	As above
<b>General</b>				
11. To identify, value and maintain all the assets of the Parish Council. Ensure that the assets and investment registers are complete, accurate and properly maintained.	1. Lack of knowledge of assets of Parish Council.	Low	Ascertain and record all assets for which Parish Council is responsible. Maintain Asset Register.	Clerk/RFO
	2. Assets lost or misappropriated.	Low	Establish who is responsible for security and maintenance of each asset. A map of the location of fixed assets should be held and regularly updated along with a list of the names of those holding mobile assets. Undertake an annual review of assets and record findings.	Clerk/RFO
	3. Inadequate or inaccurate valuation of the Council's assets.	Low	Arrange for periodic review of valuations and arrange for professional valuation where necessary. Internal audit checks.	Clerk/RFO/ Internal Auditor
	4. Asset Register not established or inadequately maintained.	Low	Asset Register regularly checked for accuracy.	Clerk/RFO
	5. Damage to third party property or individuals as a result of Council providing services or amenities to the public.	Low	Public liability insurance held (minimum of £5 million) and reviewed annually. Regular checks on assets carried out.	Clerk/RFO/ Councillors

Aim	Risk	H/M/L	Method used to minimise risk	Person(s) responsible
12. To comply with appropriate Government legislation regarding disability, racial, equality and safeguarding	1. Lack of knowledge of applicable legislation.	Low	Clerk to know where to go for advice and training. Review liabilities and responsibilities periodically at PC meetings. A councillor has been appointed as safeguarding officer. Ensure contractors have a safeguarding policy prior to working in areas where they might be children playing.	Clerk/ Councillors
	2. Failure to comply with applicable legislation.	Low	As at 1 above.	Clerk/ Councillors
13. To carry out relevant safety checks on all buildings , properties and equipment for which the council is responsible.	1. Lack of information on land, buildings and equipment.	Low	Include in Asset Register all assets for which PC is responsible. Ensure that electrical items are PAT tested.	Clerk/ Councillors
	2. Lack of knowledge of safety requirements.	Low	Ensure that all current legislation is complied with. Record all asset inspections.	Clerk/ Councillors
	3. Lack of commitment to carrying out safety checks.	Medium	As at 2 above. Delegate responsibility for checking properties/equipment/land to individual councillors or working groups. Checks on all areas looked after by the Parish Council will be at least annually.	Clerk/ Councillors
14. To ensure IT security for Clerk/RFO	1. Inadequate safeguards to prevent viruses and other intrusions damaging Council documents.	Low	Ensure regular virus protection on Clerk's laptop or computer.	Clerk
	2. Loss of data.	Low	Ensure Council documents are backed-up to cloud storage and password protected.	Clerk
	3. Inappropriate copying/use of data.	Low	Comply with rules of Data Protection (see 16).	Clerk/RFO/ Councillors
Aim	Risk	H/M/L	Method used to minimise risk	Person(s) responsible

15. To ensure the safety of public at meetings and events organised by the PC	1. If someone is taken ill.	Low	First aider is in attendance at significant events organised by the PC. Use a mobile phone at PC meetings/public meetings in event of emergency to call emergency services.	Clerk/Event organisers
	2. If someone trips or slips.	Low	As 1 above plus visual check of furniture and equipment.	Clerk/Event organisers
	3. If someone is electrocuted.	Low	As 1 above plus ensure all wires etc are secured safely. Ensure the PC has public liability insurance.	Clerk/Event organisers
	4. Fire breaks out.	Low	For indoor events, ensure fire exits are clearly marked and free from obstruction.	Clerk/Event organisers
	5. General.	Low	Ensure that risk assessments are carried out prior to the event, advise insurer of the event, and organise additional insurance cover, if appropriate.	Clerk/Event organisers
16. To ensure the Parish Council is adhering to data protection law.	1. PC fails to adhere to data protection rules – complaints received due to a data protection breach/complaints to the Information Commissioner’s Office.	Low	Data Protection Officer (DPO) appointed. The Council is registered with the GDPR regulatory Body.	Council
			Clerk and councillors trained in data protection.	Clerk & councillors
			Data Protection Working Group set up (with terms of reference) to monitor work of DPO, ensuring the council’s role as Data Protection Controller is carried out correctly.	Council
			Data protection policy adopted and information audit regularly reviewed.	Clerk & Council
17. To ensure that any contractor used by the Parish Council is aware of own liabilities	1. Contractor has an accident whilst working for the PC and does not have insurance.	Low	Contractor to be given a clear brief of work to be carried and required to have own public liability insurance (and seen prior to work carried out).	Clerk
18. To ensure the Parish Council responds to information requests	1. Request for Information	Low	The Council has a model publication scheme for local councils in place.  Monitor, report and record all requests made under the Freedom of Information Act.	Clerk & Council.
19. To Prepare and review a plan for business interruption.	1. Council Business Continuity Plan	Medium	Annually review BCP or as the need arises	Clerk & Council

Aim	Risk	H/M/L	Method used to minimise risk	Person(s) responsible
20. Outdoor play equipment, parish noticeboard, speed indicator device, Allotment site	1. Loss or Damage Risk/ damage to third party(ies)/ property	Low	An asset register is kept up to date and insurance is held at the appropriate level for all items. Allotment users to comply with the requirements of the Allotment Society and take personal responsibility for their safety, particularly if working on their own. At all times, each individual using the allotments must act in a responsible, considerate manner; mindful of others working in the allotments.	Clerk & Council
21. Members' interests	1, Conflict of interest Declaration of Councillors' Pecuniary interests	Low	Councillors have a duty to declare any interests at the start of the meeting. Declaration of Pecuniary Interest forms to be reviewed regularly by Councillors, and published on the Parish Council website.	Clerk & Council