

HUTTON HENRY & STATION TOWN PARISH COUNCIL

RISK MANAGEMET REGISTER

Adopted: 15 May 2023

Review Date: May 2024

Aim	Risk	Method used to Minimise Risk	Person(s) Responsible
1. Business Continuity	1 Incapacity of Clerk	Designate a person to temporarily act as Clerk in an emergency	All Members
	2. Loss or theft of records	All old copies of Minutes prior to electronic use are deposited with the County Records. All minutes from June 2018 are held on the Council's website All records are backed up regularly to a suitable electronic device	Clerk
	3. Failure to retain or secure the necessary number of Members to form a Council	Maintain an up-to-date attendance register. Advertise for an election immediately if a vacancy exists Co-opt Members where no election held	Clerk Clerk All Members
2. To ensure compliance with the Acts of Parliament, Council's financial regulations and code of conduct.	1. Lack of knowledge of regulations and codes.	Ensure that all Councillors have available relative Acts. That a Code of Conduct, Standing Orders and Financial Regulations are in place. Highlight essential parts and provide training where relevant.	Clerk Chair
	2. Absence of standing orders	Ensure that Standing Orders are produced, adopted by Council, understood by Councillors, and reviewed annually	Clerk Chair
	3. Actions by the Parish Council outside its powers laid down by Parliament.	As at 2.1 above but ensure that powers are highlighted or extracted into effective summary.	Clerk Chair

	<p>4. Lack of commitment to regulations and procedures.</p> <p>5. Items purchased without proper tendering procedures not providing value for money or resulting in accusations of commercial favoritism.</p> <p>6. Payments made without prior approval and adequate control.</p> <p>7. Lack of control of signatories to cheques.</p> <p>8. VAT not properly accounted for, resulting in overclaims and large demands from C&E.</p> <p>9. Notice of meeting</p> <p>10. Approval of minutes</p>	<p>Regular reference to appropriate regulations in agenda items. Delegation of responsibilities to individual councillors.</p> <p>Ensure that all councillors are aware of regulations re budgetary control and tender procedures. Introduce practice of estimates for all purchases over a figure agreed in the financial regulations.</p> <p>Ensure all payments are approved in Council meetings and recorded in minutes. Where prior payment is required, this is approved by the Chair or Vice Chair. Keep cash payments to a minimum and avoid if possible.</p> <p>2 Councillors or 1 Councillor + Clerk authorised signatories</p> <p>Ensure appropriate publications held and that Clerk has good knowledge of regulations.</p> <p>A notice of meeting, including the agenda are placed on the notice board in each village and on the Council's website giving the required notice for each meeting</p> <p>Minutes are approved at the next meeting of the Council. A copy of the minutes are displayed on the notice boards and Council's website by no later than one month from the meeting.</p>	<p>Clerk Chair All Members</p> <p>Clerk Chair</p> <p>Clerk</p> <p>Clerk</p> <p>Clerk Chair</p> <p>Clerk</p> <p>All Members Clerk</p> <p>All Members Clerk All Members</p> <p>Clerk</p> <p>Clerk</p>
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	<p>11. Register of Interests</p> <p>12. Security of Data</p> <p>13. Freedom of Information</p>	<p>Members are required to declare an interest in any item of business and this is recorded in the minutes. Completed 'Register of Financial & Other Interest' Forms are submitted to the Monitoring Officer and regularly reviewed.</p> <p>Confidential documents are held in a locked cupboard</p> <p>The Council has adopted the model scheme and registered this with the Information Commissioner.</p>	
<p>3. To identify and regularly review the Council's priorities.</p>	<p>1. Lack of knowledge of how to set objectives, set priorities, and identify risks to their achievement.</p> <p>2. Lack of commitment by Council Members</p> <p>3. No risk analysis carried out.</p> <p>4. No steps taken to combat identified risks</p>	<p>All councillors to be made aware of need for objectives and identification of risk. Attend training sessions if practicable.</p> <p>Add risk assessment to agenda at least annually, reviewing items, and results against those items.</p> <p>As at 3.1 above. Ensure that completion of the risk assessment is given high priority, as a requirement of the Audit Commission</p> <p>As at 3.2 above.</p>	<p>Clerk</p> <p>All Members</p> <p>Clerk Chair</p> <p>Clerk Chair</p> <p>All Members</p>
<p>4. To influence Government and other organisations to fulfil the requirements of the Parish population.</p>	<p>1. Lack of effective lines of communication with other organisations.</p> <p>2. Lack of effective lines of communication with parishioners.</p>	<p>Note all communication lines that are essential or beneficial and make information available to Councillors. Establish contacts by name and where possible face-to-face.</p> <p>Take every opportunity to publicise role of Parish Council through effective use of Notice Boards, website, social media, and</p>	<p>Clerk</p> <p>Clerk All Members Chair</p>

	<p>3. Lack of preparation on subjects requiring influence.</p> <p>4. Lack of confidence by Parish Councillors.</p>	<p>“fliers”.</p> <p>Create Parish plan using parishioners’ views from detailed questionnaires and public meetings.</p> <p>Use key issues to raise profile of Parish Council and to test parishioners’ views.</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 4.1 above.</p> <p>Experienced councillors to assist newcomers and provide relevant training where necessary</p>	<p>All Members</p> <p>Chair</p>
<p>5. To ensure that all councillors are aware of their responsibilities, and possible liabilities, and to provide adequate insurance cover for all possible risks.</p>	<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, employers’ liability.</p>	<p>Creation of standing orders and familiarisation with those where greatest risk occurs.</p> <p>As at 5.1 above.</p> <p>Delegate responsibility to one or two experienced Councillors to assist newcomers to understand culpability.</p> <p>Attend any training courses available.</p> <p>Review risk assessment by including on agenda of Parish Council meetings at least annually.</p> <p>Ensure a risk assessment is carried out for all new assets and appropriate insurance cover considered.</p>	<p>Clerk</p> <p>Chair</p> <p>All Members</p> <p>All Members</p> <p>All Members</p>
<p>6. To keep appropriate books of account accurately and up-to-date</p>	<p>1. Lack of knowledge of accounting requirements</p>	<p>Ensure that all Councillors are familiar with current financial regulations and include them in standing orders.</p>	<p>All Members</p>

<p>through out the financial year.</p>	<p>2. Lack of commitment to accounting requirements.</p> <p>3. Bank charges unnecessarily incurred</p> <p>4. Inaccuracies in recording amounts, totals in books of account, and bank reconciliations.</p> <p>5. Bankings</p> <p>6. Inaccuracies and interest losses caused by account transfers.</p> <p>7. The most beneficial interest terms not being employed.</p> <p>8. Inadequate control of cash receipts and payments.</p>	<p>Regularly review standing orders.</p> <p>As at 6.1 above. Clerk to produce up to date financial reports at all meetings. Internal and External audit reports to be made available to all Councillors and any recommendations to be acted upon promptly.</p> <p>Clerk to balance accounts against bank statements monthly</p> <p>Clerk to ensure that books of account are formatted in such a way that internal controls are included and activated. Annual internal audits to advise on internal controls required.</p> <p>All bankings and drawing of cheques to be in accordance with Section 5 of Financial Regulations</p> <p>Keep number of accounts to a minimum but ensure that any large credit balances are deposited in an interest-bearing account.</p> <p>Ensure that favorable interest rate is obtained in deposit accounts and review against alternatives but bearing in mind the risks in changing accounts.</p> <p>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.</p>	<p>All Members Clerk</p> <p>Clerk</p> <p>Clerk</p> <p>Clerk Internal Auditor</p> <p>Clerk</p> <p>Clerk</p> <p>Clerk</p> <p>Clerk Clerk</p>
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<p>7. To ensure that payments made from council funds and the use of assets, represent value for money, are adequately managed, and comply generally with the wishes of the residents.</p>	<p>1. Lack of knowledge of wishes of residents.</p> <p>2. Use of funds not giving value for money.</p> <p>3. Use of funds not in accordance with the wishes of the residents</p> <p>4. Charges for use of facilities inadequate.</p> <p>5. Fund raising not properly controlled or not in accordance with regulations.</p>	<p>As at 3.2</p> <p>Effective budget planning processes. Creation of annual plan from parish plan and any consultation process. Creation of outline 2/3 year plan.</p> <p>As at 7.2 above Appointment of RFO (Clerk) to create effective financial management.</p> <p>Effective financial management and prompt collection by RFO. Internal audit checks.</p> <p>All Councillors to be aware of need to check regulations before commencing fund-raising activities. Effective financial management by RFO.</p>	<p>All Members All Members All Members All Members All Members Clerk Internal Auditor All Members Clerk</p>
<p>8. To ensure that the annual precept requirement results from an adequate budgetary process; progress against the budget is regularly monitored; and reserves are appropriate.</p>	<p>1. Lack of knowledge of budgetary process, and Council regulations.</p>	<p>Include regulations in Standing Orders issued to all Councillors. Place item on agenda early in year to remind councillors of budget process and actions required.</p>	<p>All Members Clerk All Members</p>

	<p>2. Lack of commitment to budgetary process.</p> <p>3. Inadequate consideration of requirements for annual precept.</p> <p>4. Calculation not in accordance with Council regulations.</p> <p>5. Inadequate internal controls regarding monitoring expenditure.</p> <p>6. Election Costs</p> <p>7. Reserves too low.</p> <p>8. Precept not submitted</p> <p>9. Precept not received from DCC</p>	<p>Involve all Councillors in budgetary process.</p> <p>Start consideration of calculation at least 4 months prior to submission date Create annual and 2/3 year plans to assist in process.</p> <p>Checks by RFO and Internal Auditor.</p> <p>Financial and budget progress reports to all Parish Council meetings.</p> <p>Monthly review of budget against actual spend</p> <p>In an election year, estimated costs obtained from the Electoral Officer and included in the budget. In other years the Council provides a sum within its working balance to meet possibly by-election costs.</p> <p>If necessary arrange instalment payment plan with Principal Authority As at 8.5 above.</p> <p>The submission must be minuted during full council meeting</p> <p>Check and report to council</p>	<p>All Members All Members</p> <p>All Members All Members</p> <p>All Members</p> <p>Clerk Clerk</p> <p>Clerk</p> <p>Clerk/All Members All Members</p> <p>Clerk All Members</p> <p>Clerk All Members</p> <p>Clerk</p>
<p>9. To explore all possible sources of income, and to ensure that expected income is fully received.</p>	<p>1. Lack of knowledge of possible sources of income e.g. grants, funding streams.</p> <p>2. Lack of commitment to pursue</p>	<p>Work closely with local association and residents' groups to gain experience of all grants/funds available and application procedures.</p> <p>As at 9.1.</p>	<p>Clerk All Members</p> <p>Clerk</p>

	<p>possible sources of income.</p> <p>3. Non receipt of sums claimed</p> <p>4. Receipts not banked or not banked promptly.</p> <p>5. Debts not pursued promptly.</p> <p>6. VAT claims not made promptly or made incorrectly.</p> <p>7. Cemetery fees not received</p> <p>8. Allotment Fees not received</p>	<p>All applications and approvals reported through minutes to create an audit trail</p> <p>Financial and budget progress reports to all Parish Council meetings. Internal audit checks.</p> <p>As at 9.3 above.</p> <p>Ensure Clerk has appropriate and up-to-date VAT official publications. Financial and budget progress reports to all Parish Council meetings. Internal audit checks.</p> <p>Clerk & Groundsperson to keep track of cemetery fees owed and regularly update the registry Use of electronic payments rather than cash</p> <p>Clerk & Councillors to liaise with plot holders Use of electronic payments rather than cash</p>	<p>All Members</p> <p>Clerk</p> <p>Clerk</p> <p>Internal Auditor</p> <p>Clerk</p> <p>Clerk</p> <p>Clerk</p> <p>Internal Auditor</p> <p>Clerk Groundsperson</p> <p>All Members Clerk</p>
<p>10. To ensure that salaries paid to employees and amounts paid to contractors are paid in accordance with Council regulations, and adequately monitored.</p>	<p>1. Inappropriate rate of pay to employees.</p> <p>2. Tax and NI arrangements not in accordance with regulations.</p>	<p>A contract of employment and job description and person specification is agreed for the Clerk Ensure employee regulations are available and understood by Clerk Financial and budget progress reports to all Parish Council meetings. Payroll outsourced to the unitary council Terms and conditions are agreed in the minutes.</p>	<p>All Members</p> <p>Clerk/Chair</p> <p>Clerk</p> <p>All Members All Members</p>

	3. Amounts paid to contractors not in accordance with contract and inadequately monitored.	<p>No additional payment without Council approval</p> <p>Liability reported through Council Minutes. Internal audit checks</p> <p>As at 10.1 above.</p> <p>Financial and budget progress reports to all Parish Council meetings. Appoint Councillor to monitor contract work carried out. Internal audit checks</p>	<p>Clerk Internal Auditor</p> <p>Clerk Internal Auditor</p> <p>Clerk</p> <p>All Members Internal Auditor</p>
11. To ensure that year end accounts are prepared on the correct accounting basis, on time, and supported by an adequate audit trail.	<p>1. Lack of knowledge of Council regulations and procedures.</p> <p>2. Late or non- submission of annual accounts.</p> <p>3. Year end accounts not prepared, inaccurate, or not in accordance with Council requirements.</p> <p>4. Inadequate audit trail from records to final accounts.</p>	<p>Include financial regulations in Standing Orders. Attend training seminars where available.</p> <p>Include a time table in Standing Orders/Financial Regulations. Financial and budget progress reports to all Parish Council meetings.</p> <p>Financial and budget progress reports to all Parish Council meetings. Internal audit checks</p> <p>As at 11.3above.</p>	<p>All Members</p> <p>Clerk</p> <p>Clerk</p> <p>Clerk</p> <p>Internal Auditor</p> <p>Internal Auditor</p>
12. To identify, value, and maintain all the assets of the Parish Council, and ensure that asset and investment registers are complete, accurate and properly	<p>1. Lack of knowledge of assets of Parish Council.</p> <p>2. Assets lost or misappropriated</p>	<p>Ascertain and record all assets for which Parish Council is responsible. Create permanent asset register and include in final accounts.</p> <p>Establish who is responsible for security and maintenance of each asset.</p>	<p>All Members</p> <p>Clerk</p> <p>All Members</p>

<p>maintained.</p>	<p>3. Inadequate or inaccurate valuation of the Council's assets.</p> <p>4. Asset register not established or inadequately maintained.</p>	<p>Appoint Councillor responsible for regular monitoring of location and use of assets.</p> <p>Arrange for periodic review of valuations and arrange for professional valuation where necessary. Internal audit checks.</p> <p>Create asset register in accordance with Audit Commission requirements.</p>	<p>All Members</p> <p>Clerk</p> <p>Internal Auditor</p> <p>Clerk</p>
<p>13. To comply with appropriate Government legislation regarding disability, racial equality, safeguarding children etc.</p>	<p>1. Lack of knowledge of applicable legislation</p> <p>2. Lack of public awareness of applicable legislation.</p> <p>3. Failure to comply with applicable legislation.</p>	<p>Clerk to have all appropriate legislation available. Review liabilities and responsibilities periodically at Parish Council meetings.</p> <p>Include, as appropriate, in any public consultations.</p> <p>As at 13.1 above</p>	<p>Clerk All Members</p> <p>All Members</p> <p>Clerk All Members</p>
<p>14. To carry out adequate safety checks on all buildings, properties, and equipment for which the council is responsible.</p>	<p>1. Lack of information on properties, buildings and equipment.</p> <p>2. Lack of knowledge of safety requirements or commitment to carrying out safety checks.</p>	<p>Ensure that all current legislation and advice is held by Clerk. Include in asset register all properties and assets for which Parish Council is responsible. Ensure all assets and details of all risks are adequately detailed with insurance company.</p> <p>Ensure that all current legislation and advice is held by Clerk.</p>	<p>Clerk</p> <p>Clerk</p> <p>Clerk</p> <p>Clerk</p>

