

Document History:

Adopted on 11 May 2015

Last Reviewed: 13 November 2023

To be reviewed: periodically

Hemswell Cliff Parish Council

Hemswell Cliff Parish Council Risk Register

All changes highlighted in bold

Risk Level Key:

L = Low – the risk would have a minimal and/or it is adequately managed.

M = Medium – the risk is managed, but there may be limited scope for improvement or even if the risk arises it will have a minimal impact. In some cases, the risk is beyond the Council's capability to control, but there is a low probability of it happening.

H = High – the risk is not under adequate management. In some cases, the risk is beyond the Council's capability to control, but there is a low probability of it happening.

Risk Management Scheme

Area	Risk	Level	Control (and agreed improvements)
Assets	Not ensuring adequate protection of physical assets	L	Buildings, structures and assets insured and policy checked. Value increased annually by RPI. Carry out another cost of re-building exercise in 2023/24
	Maintenance and inspection of equipment, bus shelters, memorials, etc.	M	Inspection of ball park carried out annually. Other assets are visually inspected. Buildings currently maintained on an ad hoc basis. Tree survey recently undertaken and a schedule of inspections recommended.
	Adoption of play equipment – not all risks are managed.	H	Play Parks have now been adopted. Risk to be removed and reference to play parks to be added in the risk above.
	Failure to manage and identify the risks (and opportunities) associated with the development of allotments.	M	Allotments are now operational. Risk to be removed.
Finance	Failure to ensure adequate banking procedures.	L	Monthly bank reconciliations are carried out for the current account and quarterly for reserves. Process for authorising on-line spend is agreed at every meeting. On-line banking Digipass and cheque book is kept securely by the Clerk in a locked cabinet.
	Payments are made without prior approval.	L	Monthly contractual payments are delegated to the Clerk to pay and reported to every Parish Council meeting. Any other spend is reported to the Parish Council and minuted with additional checks on reconciliation against the invoice.
	Loss of cash through theft or dishonesty	L	No cash was taken by the Clerk during the previous four years so the risk is low. Will comply with adequate banking and budget monitoring procedures.

	Inadequate budget monitoring and or poor internal controls and record keeping in relation to finance.	M	Monthly budget monitoring which is duly considered at the monthly meeting. Compliance with financial regulations. Internal and external audits take place annually. S137 is recorded separately with the aggregate spend worked out on a monthly basis.
	Failure to comply with VAT Regulations	M	Use help line when necessary. Clerk attends update briefings provided by LALC. VAT payments and claims calculated by Clerk and checked by Council.
	Lack of robust budget setting procedure to determine the annual precept.	M	The Clerk produces information on previous year's spend, current year spend and things to consider for the following year by October every year which forms the basis of setting the estimate by the end of November. This is finalised by the end of January. Precept derived directly from this. Reserves agreed to deal with any contingency expenditure such as Contaminated Land checks as the area is an ex RAF base.
	Complying with borrowing restrictions	L	No new borrowing likely in 2023/24.
	Inaccuracies in the accounts, not kept up to date or payments not made.	L	This would be down to human error or wrongly pay someone else electronically. For any new electronic payments, the Clerk always sends a token amount to check it was sent correctly. The monthly reconciliation process provides a check and balance against the amounts paid etc which is a fully transparent process.
	Ensure that spending is value for money	L	Public bodies from the Local Government Act 1999 have a statutory duty to provide value for money. By seeking quotes and checking the market we can ensure any costs incurred represent value for money.
Liability	Risk to third party, property or individuals	M	Insurance in place. Open spaces checked regularly. Trees/hedges investigated when damage reported. Tree survey recently undertaken. Bus stops and village signs regularly inspected. Monthly risk assessments at the Ball Park site and Memorial. Village Facilities Inspector carries out regular visual inspections.

	Legal liability as consequence of asset ownership	H	Insurance in place. Monthly risk assessments at the Ball Park site and Memorial. Written records kept. Annual checks by RoSPA of playground facilities at the Ball Park.
	Failure to ensure that the website complies with the recent Accessibility Regulations.	M	Initial audit undertaken. To monitor regularly.
Employer Liability	Failure to comply with Employment Law	L	Membership of various national and regional bodies. Indemnity for Clerk included in insurance. LALC provides advice and support. Written statement of particulars now produced for the Clerk and Village Facilities Inspector.
	Failure to comply with HMRC requirements	L	Internal and external auditor carry out annual checks. We have a third party company who specialise in payroll to ensure pay and tax is paid correctly to the Clerk and to separate the duties so the Clerk doesn't determine her own pay. Tax is paid monthly. The payroll company also advise on pensions. The current Clerk has opted out.
Legal Liability	Ensuring activities are within legal powers	M	Decisions are made through the Parish Council or by the Clerk's delegated powers. Clerk clarifies legal position on any new proposal. Advice to be sought where necessary. Clerk is chartered member of the Institute of Governance and has studied meetings and Local Government Law. Clerk to work towards completing CiLCA. Once qualified will be able to use the General Power of Competency. Council has Standing Orders and Financial Regulations.
	Not providing proper and timely reporting via the minutes	M	Council meets once a month and receives and approves minutes of meetings held in interim. Minutes made available to on the Council's website.
	Proper document control	M	Leases and legal documents in Clerk's possession. Other data storage to comply

			with GDPR regulations and retention and disposal policy.
Councillor propriety	Registers of Interests listing gifts, hospitality and pecuniary interests in place and up to date	H	Register of interest completed. Gifts and hospitality register is present at each Council meeting. In the future to be included as an agenda item in May and October.
Councillors	Not being able to recruit seven Cllrs.	M	Only four Cllrs elected. Two additional Cllrs have been co-opted – currently one vacancy.
Business Continuity	Impact on continuing business of the parish council if the Clerk leaves/becomes ill on a long term basis	L	Chairman can temporarily support the Parish Council but help can be bought from the Lincolnshire Association of Local Councils until a Clerk can be appointed or if the current Clerk is on long term sickness absence. This is more acute when there is only one employee.

Parish Council Risk Schedule			
Item	Frequency	Last Reviewed	Control/Comments/Action
Parish Council Insurance	Annual	May 2023	Three year contract agreed in June 2022. The current policy includes provision for up to £50K play equipment.
Inspections/Maintenance:			
Tree and hedge maintenance	Twice a year and as required	Feb 2020	Tree maintenance carried out in February 2020. Tree risk assessment with inspections according to the risk to be developed.
Ball Park Maintenance	Annually	March 2020	Astro turf maintained in 2020 and continues to be maintained. Strimmer recently purchased to maintain the astro turf.
Green Spaces and playing fields	Twice a year		Village Facilities Inspector to check regularly.

Grit bins	Once a month from September to March	December 2019	New trugs bought to help move grit around more easily.
Bus Shelters and Parade Ground Memorial	Twice a year	March 2020	New bus shelter installed in March 2020 at Dog Kennel Lane. Village Facilities Inspector has recently secured the polycarbonate panels which were loose.
Inspection of equipment at the Ball Park	Monthly (members)	March 2021	See BP risk assessment. Risk assessment updated in September 2023. ROSPA inspection carried out in August 2023.
Financial Matters:			
Banking Arrangements	Annual	May 2020	The arrangements were found to be adequate to the Council's needs.
VAT Return Completed/Submitted	Annual	April 2022	
Annual Salary Review	Annual	Jan 2023	Job description and grading to be reviewed for the Clerk. Grading has been completed.
Budget monitored and reported	Monthly	May 2023	
Budget set and precept requested	Annual	January 2023	
Financial Policy and Procedure Review	Annual	July 2022	<i>Was recently updated.</i>
Bank Reconciliations Overseen by Councillors	Monthly	May 2022	Item on each ordinary meeting agenda.
Clerk's Salary Reviewed and Documented	Monthly	Jan 2023	Salary now in line with the current NJC award. Clerk's salary reviewed in Jan 2023.

Internal Audit	Annual	Nov 2022	LALC now carry out the Parish Council's internal audit and report recently received.
External Audit	Annual	April 2023	External Audit exemption for this year.
Internal Check of Financial Records	Annual	May 2019	The arrangements were found to be adequate to the Council's needs.
Record Keeping:			
Minutes properly numbered, stored, etc.	On-going	N/A	
Asset Register Available/Updated	Minimum twice a year	April 2023	Need to include cost at purchase plus current value to comply with audit requirements and the transparency code.
Standing Orders Available	On-going	May 2023	Reviewed at the Annual Parish Council meeting in 2023.
Back-up Taken of Computer Records	Weekly	N/A	Stored in Dropbox and on flash drive.
Archived Computer Records	Monthly	June 2017	
Employees and Contractors:			
Contracts of Employment	Annual	June 2022	Village Facilities Inspector has a contract of employment and written statement as identified in last year's internal audit.
Written Arrangements with Contractors	On-going		Correct documentation for the tender and appointment of contractor for Grounds Maintenance all other contracts.
Members' Responsibilities:			

Code of Conduct Adopted	Reviewed once a year	May 2023	New code of conduct updated by WLDC adopted.
Register of Interests Completed and Updated	Twice a year	May 2023	Actioned.
Register of Gifts/Hospitality	On-going	N/A	Simple form available at each meeting.
Declarations of Interests Minuted	Monthly	N/A	Item to be included on each agenda.