

## TILNEY ST LAWRENCE PARISH COUNCIL RISK REGISTER

Last reviewed and updated: 03 July 2023

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

1. FINANCE AND GOVERNANCE					
Subject	Risk(s) Identified	Impact	Probability	Management/Control of Risk	Review/Asses/Revise
		Significant Moderate Minor	High Medium Low		
<b>Business Continuity</b>	Loss of services of employee.	Min	Low	Immediately advertise any vacancy (if permanent loss) and request help from councillors to cover temporary loss.	Existing procedures adequate. Review when necessary
	Loss of data through damage, fire, corruption, virus attack.	Mod	Low	Live online backup. Files can be accessed remotely. Chairman to be informed of Office 365 logon details, so that Council files can be accessed if clerk indisposed.	Existing procedures adequate. Review when necessary
				Records stored on laptop hardware and on cloud storage via Office 365. Live online back up in place. Back-up HM Revenue & Customs Payroll to OneDrive with monthly payroll.	Existing procedures adequate. Review when necessary
<b>Precept and Budget</b>	a) Precept may be inadequate. b) Budget and reserves inadequate. c) Precept may be excessive.	Sig	Low	The Council determines the precept requirement when setting a budget no later than it's January meeting ahead of the new financial year. There is a low risk that budget information is not correct or not up-to-date. Ultimately, control rests with the Council, which is answerable to the electorate, through effective financial management and forecasting.	Accept the risks. Existing procedures effective and adequate.

<b>Reporting and Auditing</b>	a) Information is inaccurate, inadequate, not up-to-date and/or misleading. b) Communication is ineffective and/or confused. c) Poor and inefficient internal auditing. d) Ineffective external auditing.	Mod	Low	A report on the current financial position is presented to each Council meeting for scrutiny and consideration which includes a review of any variances and the reasons for the same. Quarterly budget reports and annual end of year accounts are approved by the Council, prior to an annual review 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 effective and adequate.
<b>Financial Records</b>	a) Records are inadequate, inaccurate and/or not up-to- date. b) Financial irregularities.	Mod	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 agreed at council meeting, prior to being the subject of a comprehensive annual scrutiny by the Council's internal auditor before submitted for external audit.	Accept the risks as the situation is monitored regularly. Existing procedures effective and adequate.
<b>Banks and Banking</b>	a) Inadequate checks of bank transactions. b) Mistakes. c) Loss. d) Charges incorrect.	Mod	Low	The Council Financial Regulations set out the requirements for cash, banking, cheques, payments and reconciliation of accounts. The latter is effected 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, by council. In practice, the Clerk checks more frequently on-line.	Accept the risks. Existing procedures effective and adequate.
<b>Goods and Services</b>	a) Goods not supplied but invoiced. b) Invoices incorrect. c) 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 Council meeting includes a schedule of payments for the potential approval of councillors. Payments must be authorised by two council members, with cheques requiring a minimum of two signatories and invoices requiring two initials.	Accept the risks. Existing procedures effective and adequate.

<b>Best Value and Contracts</b>	Work awarded incorrectly, inappropriately or established procedures not followed.	Mod	Low	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.	Accept the risks. Existing procedures effective and adequate.
<b>Salaries and PAYE</b>	a) Salary paid incorrectly. b) Wrong hours paid. c) Wrong rate paid. d) PAYE not paid to HMRC on time.	Min	Low	The 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 Council, and monthly salaries are included in payments list at every council meeting.	Accept the risks. Existing procedures effective and adequate.
<b>Employees</b>	a) Fraud by staff. b) Unauthorised or unapproved actions by staff.	Mod	Low	Essential training is provided to the Clerk who also has access to help and advice both from NALC, SLCC and councillors, especially the Chairman. The Clerk's responsibilities are laid out clearly in the job description and only decisions taken by the 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.	Accept the risks. Existing procedures effective and adequate.
		Min	Low	All other staff are covered by their employment contract and job description.	Accept the risks. Existing procedures effective and adequate.
<b>Elections</b>	a) Costs. b) Opportunity costs should no persons come forward to fill vacancies.	Mod	Medium	There is no guarantee that any councillor vacancy, even in an election year, will require a formal ballot. At any time, an estimate of election costs can be obtained from KLWNBC. 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.
<b>Annual Governance and Accountability Return (AGAR)</b>	a) Not submitted on time. b) Failure to adhere to audit requirements. c) Errors in records/submission. d) Failure to publicise	Min	Low	The 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 Council financial monitoring and management procedures. The AGAR is scrutinised by both the Council and internal auditor prior to submission to	Accept the risks. Existing procedures effective and adequate.

	accounts.			the external auditor. Any errors or omissions would result in minor fines.	
<b>Statutory Documents (Minutes, Agendas etc.)</b>	Are inaccurate, incomplete, not comprehensive and/or fail to follow statutory requirements and published guidelines.	Min	Low	Documents are drafted by the Clerk and adhere to legal requirements. Agendas are produced and published in accordance with statutory timescales. Minutes must be approved by the full Council.	Accept the risks. Existing procedures effective and adequate.
<b>Members' Interests</b>	a) Conflicts of interest are not properly declared and/or recorded. b) Registers of interests are not up-to-date, inaccurate or misleading	Min	Medium	Each Council meeting includes a formal agenda item to enable members' interests to be declared. Within a relatively small village, it can sometimes be difficult to know when to declare a pecuniary/non-pecuniary interest. 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.
<b>Insurance</b>	a) Adequate. b) Cost prohibitive.	Mod	Low	Insurance cover is subject to an annual review by the 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.
<b>Data Protection</b>	a) Inadequate policy and process for handling any requests received. b) Entry on the national Register of Data Controllers becomes out-of-date.	Mod	Low	The Council is bound by and adheres to the legal requirements of both the Data Protection Act 2018 and General Data Protection Regulation (GDPR). To date, it has had no request for access to personal data. The Council is registered with the Information Commissioner's Office (ICO) as a Data Controller.	Accept the risks. Existing procedures effective and adequate.
<b>Freedom of Information (including Environmental Information Regulations)</b>	Inadequate policy and process for handling any requests received.	Mod	Low	The Council has had no request to date for any information under the legislation but this situation can change at any given moment. If it did, then the implications in terms of hours required to process and satisfy any request could be significant and costly (as evidenced by Walberswick Parish Council	Accept the risks.

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2. PHYSICAL EQUIPMENT					
Subject	Risk(s) Identified	Impact	Probability	Managemet /Control of Risk	Risk Assessment
		Significant Moderate Minor	High Medium Low		
<b>Assets</b>	a) Destruction, vandalism, accidental damage or theft. b) Injury. c) Damage to other property.	Mod	Medium	An annual review and inspection of all Council assets 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.
<b>Meetings</b>	a) Adequacy and appropriateness of venues. b) Health and safety of premises.	Min	Low	Council meetings are normally held in the Village Hall although, exceptionally, they have been located in St Germans Village Hall. Both venues are appropriate for Council meetings. Any health and safety concerns are the responsibility of the management committee of each venue.	Accept the risks. Existing locations adequate.
<b>Council Records - Electronic and Hard copy</b>	Loss through e.g., theft, fire, damage and/or ICT corruption.	Mod	Low	Current and Council records from more recent years are stored at the home of the Clerk and increasingly, records are scanned or saved and stored on One Drive in the Cloud. Older material for archive is deposited with and held by Norfolk Record Office.	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.

3. ENVIRONMENT					
Subject	Risk(s) Identified	Impact	Probability	Managemet /Control of Risk	Risk Assessment
		Significant Moderate Minor	High Medium Low		
Rivers and Roads	Flooding	Mod	Medium	Risks to Council assets within the areas prone to flooding are mitigated by insurance. Physical matters relating to the Rivers and dykes are handled by the Local drainage board and Environment Agency.	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 the control of the Council.