Mulbarton Parish Council

Risk Management and Risk Register

Mulbarton
Parish Council

“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:

Identify the areas to be reviewed.
Identify what the risk may be.
Evaluate the management and control of the risk and record all findings.
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.

Management & Compliance					Last reviewed: Oct 2026	
Aim	Risk	Risk level H/M/L	Risk date	Method used to minimse risk	Person responsible	Previous risk level
1. To ensure compliance with Acts of Parliament, Council Financial Regulations and Code of Conduct	1. Lack of knowledge of regulations and codes.	L	Feb 2023	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 are required to attend new councillor training and refresher courses as needed.	Chairman/ Clerk	
	2. Absence of Standing Orders	L	Feb 2023	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.	L	Feb 2023	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.	L	Apr 2024	Reference to appropriate regulations as required. Councillors to have specific training to ensure knowledge of regulations and procedures.	Chairman/Clerk/All councillors	M
	5. Items purchased without proper tendering procedures,resulting in accusations of commercial favouritism.	L	Feb 2023	Ensure that all councillors are aware of regulations re estimates and fulltender procedures (see Financial Regulations)	RFO/Clerk	
	6. Payments made without prior approval and adequate control.	L	Feb 2023	Ensure all payments are approved in Council meetings and recorded inminutes. 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.	L	Feb 2023	Keep authorised signatories to a minimum consistent with practicalities	As above plus Chairman	
	8. VAT not properly accountedfor, resulting in over-claims and large demands from Customs & Excise	L	Apr 2024	Ensure appropriate publications held and that Clerk has good knowledgeof regulations.	As above	M
2.To identify and regularly review the Council's priorities	1. Lack of knowledge of how to set objectives, set priorities,and identify risks to their achievement.	L	Apr 2024	All councillors to be made aware of the need for objectives and the identification of risk. Attend training sessions if practicable. Council to review strategy annually in January of each year.	Clerk/ Chairman	M

Aim	Risk	Risk level H/M/L	Risk date	Method used to minimse risk	Person responsible	Previous risk level
	2. No risk analysis carried out.	L	Feb 2023	As at 1 above.	Chairman/Clerk/All councillors	
3. To influence other Council Authorities and Government organisations to consider views of the parishioners.	1. Lack of effective lines of communication with other organisations.	L	Feb 2023	Note all communication lines which are essential or beneficial and makeinformation available to all councillors. Establish contacts by name and where possible face-to-face.	All councillors/ applicable working group/Clerk	
	2. Lack of effective lines of communication with parishioners.	L	Apr 2024	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 reportand put to parishioners for comment. Make good use of the website to promote activities and village issues.	All councillors /Clerk	M 
	3. Lack of preparation on subjects requiring influence.	L	Feb 2023	Ensure that all councillors are aware of need for careful research and areguided as to where to obtain relevant information on issues under discussion.	Councillors/Clerk	
	4. Lack of confidence by Parish Councillors.	L	Feb 2023	As at 1 above. Experienced councillors to assist newcomers to establishessential contacts. Delegate responsibility for specific contacts to individual councillors.	Councillors/Clerk	
4. To ensure that all councillors are aware oftheir responsibilities, and possible liabilities and to provide adequate insurance cover for all possible risks.	1. Lack of knowledge of possible culpability of councillors.	L	Feb 2023	Refer to Standing Orders and familiarisation with those where greatestrisk occurs.	Councillors	
	2. Lack of education of councillors regarding culpability.	L	Feb 2023	As at 1 above. Attend any training courses available, including induction/new councillor training.	Councillors/ Clerk	
	3. Inadequate insurance cover taken out – property, personal liability, employer's liability and public liability.	M	Aug 2024	Review risk assessment by including on agenda of PC meetings on an annual basis.	Clerk/RFO/Councillors	L 

Financial					Last reviewed: July 2026	
Aim	Risk	Risk level H/M/L	Risk date	Method used to minimse risk	Person responsible	Previous risk level
5. To keep appropriate books of account accurately and up-to-date throughout the financial year	1. Lack of knowledge of accounting requirements	L	June 2024	Ensure all councillors are familiar with current financial regulations and include them in Standing Orders/Financial Regulations. Regularly reviewStanding Orders and Financial Regulations. Ensure Council financial regulations are reviewed and updated.	Clerk/RFO	M
	2. Lack of commitment to accounting requirements.	L	June 2024	As at 1 above. RFO to produce financial reports quarterly. Internal audit reports to be made available to all councillors and anyrecommendations to be acted upon promptly.	Clerk/RFO	M
	3. Bank charges unnecessarily incurred.	L	June 2024	RFO to carry out regular inspection of books of account. Internal audit checks to be undertaken periodically during the currentfinancial year.	Clerk/RFO/ Internal Audit Control Officer	M
	4. Inaccuracies in recording amounts, totals in books of account and bank reconciliations.	L	June 2024	RFO to ensure books of account are formatted in such a way that internalcontrols are included and activated. Quarterly internal checks to be carried out and an internal audit annually.	Clerk/RFO/ Internal Audit Control Officer/ Internal Auditor	M
	5. Inaccuracies and interest losses caused by account transfers.	L	June 2024	Keep number of accounts to a minimum; ensure that any large creditbalances are deposited in an interest-bearing account.	RFO/Clerk	M
	6. The most beneficial interest terms not being employed.	L	June 2024	Ensure that favourable interest rate is obtained in deposit accounts andreview against alternatives, but bearing in mind the risks in changing accounts.	Clerk/RFO with Councillors	M
	7. Inadequate control of cash receipts and payments. Lossof cash through theft or dishonesty.	L	June 2024	Avoid cash payments and receipts if possible. Where cash paymentsand receipts are unavoidable use a properly controlled petty cash account with a set maximum balance. Ensure Fidelity Guarantee appropriate amount.	Clerk/RFO	M
	8. Books of account not kept upto date/ invoices not posted promptly.	L	June 2024	Regular checks by RFO, Internal Audit Control Officer and InternalAuditor. Financial reports quarterly.	Clerk/RFO	M
	9. Internal controls not in placeor not operated.	L	June 2024	As at 8 above.	Clerk/RFO	M
	10. Payments missed or delayeddue to inadequate filing of invoices.	L	June 2024	As at 8 above.	Clerk/RFO	M

Aim	Risk	Risk level H/M/L	Risk date	Method used to minimse risk	Person responsible	Previous risk level
	11. Clerk taken ill or leaves without replacement.	M	Sept 2023	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 locumclerk if the Clerk is absent for a significant period.	Clerk/RFO	L
6. To ensure that paymentsmade 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.	M	Sept 2023	As at 3.2. Ensure residents are consulted on all major financial issues.	Councillors/ Clerk/RFO	L
	2. Use of funds not giving value for money.	L		Effective budget planning processes and creation of annual plan afterconsultation process.	Councillors/ Clerk/RFO	
	3. Use of funds not in accordance with the wishes ofthe residents.	M	Sept 2023	Take into account the views of parishioners.	Councillors/ Clerk/RFO	L
	4. Charges for use of facilities inadequate (e.g. allotments and cemetery).	L	Feb 2023	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 reservesare appropriate	1. Lack of knowledge of budgetary process, and Council regulations.	L	Feb 2023	Include regulations in Standing Orders issued to all councillors.	Clerk/RFO/ Finance WorkingGroup	
	2. Lack of commitment to budgetary process.	L	Feb 2023	Delegate responsibility for managing budgetary process	Clerk/RFO	
	3. Inadequate consideration of requirements for annual precept.	L	Feb 2023	As at 1 above. Involve all councillors in budgetary process.	Clerk/RFO/ Finance WorkingGroup	
	4. Calculation not in accordancewith Council regulations.	L	Feb 2023	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.	L	Feb 2023	Checks to be carried out regularly.To determine the precept amountrequired. Ensure precept is an agenda item at full Council.	Clerk/RFO/ Internal Auditor	
	6. Reserves inappropriate.	L	Feb 2023	Checks to be carried out regularly. Financial and budget progress reportsgiven quarterly.	Clerk/RFO/ Internal Auditor	

Aim	Risk	Risk level H/M/L	Risk date	Method used to minimse risk	Person responsible	Previous risk level
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.	L	Feb 2023	Seek advice, as appropriate, on grants available.	Clerk	
	2. Lack of commitment to pursue possible sources of income.	L	Feb 2023	As at 1 above.	Clerk/ Councillors	
	3. Receipts not banked or not banked promptly.	L	Feb 2023	Regular checks carried out.Internal audit checks.	Clerk/RFO/ Internal Audit	
	4. Debts not pursued promptly.	L	Feb 2023	As at 3 above.	Control Officer/Internal Auditor	
	5. VAT claims not made promptly or made incorrectly.	L	Feb 2023	Ensure RFO keeps up-to-date with regulations. Regular checks carriedout.	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.	L	Feb 2023	Ensure employee regulations are available and understood by Clerk.Internal audit checks.	Clerk/RFO/ Councillors/ Internal Audit	
	2. Tax and NI arrangements notin accordance with regulations.	L	Feb 2023	As at 1 above.	Control Officer/Internal Auditor	
	3. Amounts paid to contractors not in accordance with contract and inadequately monitored.	L	Feb 2023	Internal audit checks. Councillor to monitor contract work carried out, asappropriate.	As above	
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.	L	Feb 2023	Refer to Financial Regulations and Standing Orders. Attend training seminars where available.	Clerk/RFO/ Councillors	
	2. Late or non-submission of annual accounts.	L	Feb 2023	Refer to Audit Plan. Monitor progress against timetable and report to PCmeetings.	Clerk/RFO	
	3. Year-end accounts not prepared, inaccurate, or not inaccordance with Council requirements.	L	Feb 2023	Internal audit checks.	Clerk/RFO/ Internal Audit Control Officer/ Internal Auditor	
	4. Inadequate audit trail from records to final accounts.	L	Feb 2023	As at 3 above.	As above	

General					Last reviewed: Aug 2026	
Aim	Risk	Risk level H/M/L	Risk date	Method used to minimse risk	Person responsible	Previous risk level
11. To identify, value and maintain all the assets of the Parish Council. Ensure that the assetsand investment registers are complete, accurate and properly maintained.	1. Lack of knowledge of assets of Parish Council.	M	Sept 2023	Ascertain and record all assets for which Parish Council is responsible.Maintain Asset Register.	Clerk/RFO	L ↑
	2. Assets lost or misappropriated.	M	Sept 2023	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	L ↑
	3. Inadequate or inaccurate valuation of the Council's assets.	M	Sept 2023	Arrange for periodic review of valuations and arrange for professionalvaluation where necessary. Internal audit checks.	Clerk/RFO/ Internal Auditor	L ↑
	4. Asset Register not established or inadequatelymaintained	L	July 2024	Asset Register regularly checked for accuracy.	Clerk/RFO	M ↓
	5. Damage to third party property or individuals as aresult of Council providing services or amenities to thepublic.	L	July 2024	Public liability insurance held (minimum of £5 million) and reviewedannually. Regular checks on assets carried out.	Clerk/RFO/ Councillors	L ↓
12. To comply with appropriate Government legislation regarding disability, racial, equality and safeguarding	1. Lack of knowledge of applicable legislation.	L	Feb 2023	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 childrenplaying.	Clerk/ Councillors	
	2. Failure to comply with applicable legislation.	L	Feb 2023	As at 1 above.	Clerk/ Councillors	

Aim	1. Risk	Risk level H/M/L	Risk date	Method used to minimse risk	Person responsible	Previous risk level
13. To carry out relevantsafety checks on all buildings , propertiesand equipment for which the council is responsible.	2. Lack of information on land,buildings and equipment.	M	Sept 2023	Include in Asset Register all assets for which PC is responsible. Ensurethat electrical items are PAT tested.	Clerk/ Councillors	L
	3. Lack of knowledge of safetyrequirements.	H	Apr 2024	Ensure that all current legislation is complied with. Record all asset inspections.	Clerk/ Councillors	M
	4. Lack of commitment to carrying out safety checks.	M	Sept 2023	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	L
14. To ensure IT securityfor Clerk/RFO	1. Inadequate safeguards to prevent viruses and other intrusions damaging Councildocuments.	L	July 2024	Ensure regular virus protection on Clerk's laptop or computer.	Clerk	M
	2. Loss of data.	L	Feb 2023	Ensure Council documents are backed-up to cloud storage and passwordprotected.	Clerk	
	3. Inappropriate copying/use of data.	L	Feb 2023	Comply with rules of Data Protection (see 16).	Clerk/RFO/ Councillors	
15. To ensure the safety of public at meetings and events organised by the PC	1. If someone is taken ill.	L	Feb 2023	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.	L	Feb 2023	As 1 above plus visual check of furniture and equipment.	Clerk/Event organisers	
	3. If someone is electrocuted.	L	Feb 2023	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.	L	Feb 2023	For indoor events, ensure fire exits are clearly marked and free from obstruction.	Clerk/Event organisers	
	5. General.	L	Feb 2023	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.	M	Sept 2023	Data Protection Officer (DPO) appointed. The Council is registered withthe GDPR regulatory Body.	Council	L
				Clerk and councillors trained in data protection.	Clerk & councillors	
				All councillors have a responsibility 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 & councillors	

Aim	Risk	Risk level H/M/L	Risk date	Method used to minimse risk	Person responsible	Previous risk level
17. To ensure that any contractor used by the Parish Council is aware ofown liabilities	1. Contractor has an accidentwhilst working for the PC and does not have insurance.	L	Feb 2023	Contractor to be given a clear brief of work to be carried and required tohave own public liability insurance (and seen prior to work carried out).	Clerk	
18. To ensure the ParishCouncil responds to information requests	1. Request for Information	L	Feb 2023	The Council has a model publication scheme for local councils in place. Monitor, report and record all requests made under the Freedom ofInformation Act.	Clerk & Council.	
19. To Prepare and review a plan for business interruption.	1. Council Business Continuity Plan	M	Feb 2023	Annually review BCP or as the need arises	Clerk & Council	
20. Outdoor play equipment, parish noticeboard, speedindicator device, Allotment site	1. Loss or Damage Risk/ damage to third party(ies)/property	L	Feb 2023	An asset register is kept up to date and insurance Is held at theappropriate level for all items. Allotment users to comply with the requirements of the Allotment Society and take personal responsibility for their safety, particularly ifworking on their own. At all times, each individual using the allotments must act in a responsible, considerate manner; mindful ofothers working in the allotments.	Clerk & Council	
21. Members' interests	1. Conflict of interest Declaration of Councillors' Pecuniary interests	L	Feb 2023	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	