

RATTLESDEN PARISH COUNCIL RISK REGISTER

Last reviewed and updated 2018-02-20

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

1. FINANCE AND GOVERNANCE					
Subject	Risk(s) Identified	Impact	Probability	Management/Control of Risk	Risk Assessment
		Significant Moderate Minor	High Medium Low		
1. Precept and Budget	a) Precept may be inadequate. b) Budget inadequate. c) Precept may be excessive.	Significant	Low	The Council determines the precept requirement when setting a budget at its 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.
2. Reporting and Auditing	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.	Moderate	Low	A report on the current financial position is presented to each Council meeting for scrutiny and consideration. This includes identification of any variances and the reasons for the same. Monthly and quarterly situations are approved by the Council prior to an annual review which is then subject to examination 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.
3. Financial Records	a) Records are inadequate, inaccurate and/or not up-to-date. b) Financial irregularities.	Moderate	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 subject to comprehensive annual scrutiny by the Council's internal auditor prior to being subjected to external audit.	Accept the risks as the situation is monitored regularly. Existing procedures effective and adequate.
4. Banks and Banking	a) Inadequate checks of bank transactions. b) Mistakes. c) Loss. d) Charges incorrect.	Moderate	Low	The Council Financial Regulations set out the requirements for 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. In practice, the Clerk checks more frequently on-line.	Accept the risks. Existing procedures effective and adequate.
5. Goods and Services	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 the Council, with cheques and invoices requiring a minimum of two signatories.	Accept the risks. Existing procedures effective and adequate.
6. Best Value and Contracts	Work awarded incorrectly, inappropriately or established procedures not followed.	Moderate	Low	Council practice requires the seeking of more than one quotation for any substantial 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.

7. Salaries and PAYE	a) Salary paid incorrectly. b) Wrong hours paid. c) Wrong rate paid. d) PAYE not paid to HMRC on time.	Minor	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 payslips are inspected by two councillors prior to payments being made.	Accept the risks. Existing procedures effective and adequate.
8. Employees	a) Fraud by staff. b) Unauthorised or unapproved actions by staff.	Moderate	Low	Training, as required, is provided to the Clerk who also has access to help and advice both from SALC and councillors, especially the Chairman. The Clerk's responsibilities are laid out clearly in the job description and only decisions taken by the Council should be 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. The risks are low.	Accept the risks. Existing procedures effective and adequate.
9. Elections	a) Costs. b) Opportunity costs should no persons come forward to fill vacancies.	Moderate	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 MSDC. 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.
10. Annual Return	a) Not submitted on time. b) Failure to adhere to audit requirements. c) Errors in records. d) Failure to publicise accounts.	Minor	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 should be a low risk of errors given Council financial monitoring and management procedures. The Annual Return is scrutinised by both the Council and internal auditor prior to submission to the external auditor. Any errors or omissions would result in minor fines.	Accept the risks. Existing procedures effective and adequate.
11. Statutory Documents (Minutes, Agendas etc.)	Are inaccurate, incomplete, not comprehensive and/or fail to follow statutory requirements and published guidelines.	Minor	Low	Documents are drafted by the Clerk and adhere to legal requirements. Agendas are produced in consultation with the Chairman and published in accordance with statutory timescales. Minutes must be approved by the full Council.	Accept the risks. Existing procedures effective and adequate.
12. Members' Interests	a) Conflicts of interest are not properly declared and/or recorded. b) Registers of interests are not up-to-date, inaccurate or misleading	Minor	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.
13. Insurance	a) Adequate. b) Cost prohibitive.	Moderate	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.
14. Data Protection	a) Inadequate policy and process for handling any requests received. b) No entry on the national Register of Data Controllers.	Moderate	Low	The Council is bound by and adheres to the legal requirements of the Data Protection Act 1998. To date, it has had no request for access to personal data 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 would be unlikely to be significant as little personal data is retained by the Council. The Council does, however, need to submit an entry to the national Register of Data Controllers to ensure due compliance with the statute.	Accept the risks. The Council has agreed that an entry for the national Register of Data Controllers needs to be put in place.
15. Freedom of Information (including Environmental Information Regulations)	Inadequate policy and process for handling any requests received.	Moderate	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 2009-2011).	Accept the risks.

16. "Transparency Code for Smaller Authorities"	Failure to comply with the Code whose requirements became effective as of July 2015	Moderate	Medium	The Council is committed to openness and transparency, not least through the village Website. Specific information is required to be published and the Council continues to work actively to ensure both that, and more, is made available to residents and the wider public. Failure to publish such information would be likely to have an adverse impact upon the end-of-year audit procedure.	Accept the risks. Existing procedures effective and adequate.
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2. PHYSICAL EQUIPMENT

Subject	Risk(s) Identified	Impact	Probability	Management/Control of Risk	Risk Assessment
		Significant Moderate Minor	High Medium Low		
1. Assets	a) Destruction, vandalism, accidental damage or theft. b) Injury. c) Damage to other property.	Moderate	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.
2. Meetings	a) Adequacy and appropriateness of venues. b) Health and safety of premises.	Minor	Low	Council meetings are normally held in the Village Hall although, exceptionally, they have been located in the Rattlesden Pavilion. Both venues are appropriate for Council meetings. Any health and safety concerns are the responsibility of the management committees of each venue.	Accept the risks. Existing locations adequate.
3. Council Records - Electronic and Hard Copy	Loss through e.g. theft, fire, damage and/or ICT corruption.	Moderate	Low	Current and Council records from more recent years are stored at the home of the Clerk. Older material is deposited with and held by Suffolk Record Office. Increasingly, records are scanned, held and backed-up electronically on an external hard drives - one held by the Clerk and a second held by the Chairman.	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.
4. Defibrillator	a) Loss, e.g. fire or damage. b) Fails to operate on demand. c) Potential litigation if fails to operate.	Significant	Medium	Necessarily, the device is housed in a readily accessible location but one in which it could be damaged. Volunteers monitor its condition and any potential problems, it is hoped, would be identified and subject to immediate remedial action. Potential litigation in the face of it not working on demand are covered by the Council insurance.	Accept but monitor the risks. Damage is low risk and theft unlikely. Insurance applies to any liabilities from the device not working when needed.

3. CEMETERY

Subject	Risk(s) Identified	Impact	Probability	Management/Control of Risk	Risk Assessment
		Significant Moderate Minor	High Medium Low		
1. Burial Area	Lack of plots and/or space.	Significant	Low	A variable element of Council income is dependent upon the availability of new graves. To maintain both the service and finance extra burial space has been secured although is not yet in use.	Acceptable given that the extended Cemetery is to be brought into use at the earliest.
2. Burial Procedures	Unauthorised burials.	Significant	Low	Funeral directors contact the Clerk to make arrangements and to seek permission for any burial. The likelihood of an unauthorised burial is remote.	Acceptable. Existing procedures effective and adequate.
3. Registers	Loss of grave registers and/or data through fire or damage.	Significant	Low	Registers and associated records, which are unique, are kept at the home of the clerk. No provision for a fire proof cabinet - which would be very expensive (c£700) and likely to be of only limited help anyway.	Risk is problematic. Some means of mitigation needs to be sourced, if possible, through copying the records but no immediate solution.
4. Graves	Burial in a used grave.	Significant	Medium	Due to the incompleteness of the burial records it would not be impossible for a burial to take place in an already occupied plot. Every effort is taken and checks are made given the obvious sensitivity of each situation.	Risk has to be accepted given that there are no mitigation measures that can be taken.
5. Registers and Records	Poor record-keeping.	Significant	Low	Only if a grave has a legible headstone plus a corresponding entry in the Register of Burials will the burial/location be confirmed as correct. Given the historical problems, the current position is managed with due care and diligence to ensure that all new records are accurate.	Risk that some existing records are incomplete or inaccurate but there is little that can now be done to remedy the situation. New records are logged comprehensively and efficiently.

6. War Memorial	Damage or destruction.	Significant	Low	An annual review of all Council assets is undertaken, including the War Memorial, both for insurance and maintenance provisions. However, the Council agreed (minute 2015/037.3 refers) that the risk to the War Memorial was so low that insurance provision would not be worthwhile.	Risk accepted given that there are no realistic mitigation measures that can be taken.
4. ALLOTMENTS					
Subject	Risk(s) Identified	Impact	Probability	Management/Control of Risk	Risk Assessment
		Significant Moderate Minor	High Medium Low		
Site	a) Health and safety of users and visitors. b) Any dangers to third parties.	Moderate	Low	The facilities are considered adequate for the tenants from a health and safety perspective. The Hanging Hill Allotment Association manages the facilities and is responsible for ensuring that health and safety matters are managed properly on behalf of its members.	Risks acknowledged and, where appropriate, mitigated by insurance.
5. ENVIRONMENT					
Subject	Risk(s) Identified	Impact	Probability	Management/Control of Risk	Risk Assessment
		Significant Moderate Minor	High Medium Low		
Rivers and Roads	Flooding	Significant	High	Risks, where appropriate, are mitigated by insurance. Physical matters relating to the River Rat are handled by the River Working Group which in turn and as needed, works with relevant bodies, especially the Environment Agency. Flooding matters elsewhere in the village are monitored regularly and issues brought to the attention of the County Council.	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.