

Great Gonerby Risk Management Assessment

Aim	Risk	Standard Methods used to Minimise Risk	Risk Management for Great Gonerby Parish Council	Comments	Status	Action Required	Impact		
							High	Medium	Low
1. To ensure compliance with the Acts of Parliament, Council's financial regulations and code of conduct.	1.1 Lack of knowledge of regulations and codes.	Ensure that all Councillors have copies of relevant Acts, Code of Conduct, and Standing Orders. Highlight essential parts and provide training where possible.	* Code of Conduct and Standing Orders are published on the Parish website. * Legislation will be obtained when requested and/or required. * Appropriate training carried out on request. * Parish Council Training Register and Records document created		Done	None		Medium	
					On Going	None		Low	
				Every review of Parish Documentation Clerk and Councillors should sign read in their training log	Live	Yes		Medium	
				Development PC training register and records document	Live	Yes		Medium	
	1.2 Absence of standing orders	Ensure that Standing Orders are produced, understood by councillors, and reviewed at least once per year.	* Standing Orders are reviewed and re-adopted at the May meeting every year.	Sign Off by each Councillor for their understanding	Incomplete	Yes		Medium	
	1.3 Actions by the PC outside its powers as set out by Parliament.	As at 1.1 above, but ensure that powers are highlighted or extracted into effective summary.	* All decisions taken in Parish Meetings. * Clerk to minute decisions and seek advice from LALC in the event of potentially legal issues.		On Going	None		Low	
					On Going	None		Low	
	1.4 Lack of commitment to regulations and procedures.	Regular reference to appropriate regulations in agenda items.	* Clerk to minute decisions, referencing legislation where appropriate and seek advice from LALC in the event of potentially legal issues.		On Going	None		Low	
		Delegation of responsibilities to individual councillors.	* Specific Councillors may be invited to be Champions of certain elements of legislation depending on the needs of the Council.	Currently with Chair & Clerk due to 5 of 11 councillor seats are active; to be progressed when more councillors.	On Hold	None		Medium	
	1.5 Items purchased without proper tendering procedures, resulting in accusations of commercial favouritism.	Ensure that all councillors are aware of regulations re estimates and full tender procedures.	* All financial transactions, including tendering and obtaining estimates, are carried out in accordance with the Council's Financial Regulations.		On Going	None		Low	
		Introduce practice of estimates for all purchases over an agreed figure.	* All purchases are agreed at the Ordinary Meetings and proper tendering processes are agreed on a case by case basis.		On Going	None		Low	
	1.6 Payments made without prior approval and adequate control.	Ensure all payments are approved in Council meetings and recorded in minutes. Keep cash payments to a minimum, and avoid if possible.	* All payments agreed in Council meetings and minuted.		On Going	None		Low	
			* There are no cash payments.		Done	None		Low	
	1.7 Lack of control of signatories to cheques.	Keep authorised signatories to a minimum but consistent with practicalities.	* There are currently three authorised signatories for the bank account. This may change where practicalities dictate.	March 2024, Chair and Vice Chair resigned. Currently going through registering new Chair signature with bank	Live	Yes		High	
	1.8 VAT not properly accounted for, resulting in over-claims and large demands from HMRC.	Ensure appropriate publications held and that Clerk has good knowledge of regulations.	VAT is claimed annually from HMRC		Done	None		Low	
	2. To identify and regularly review the Council's priorities.	2.1 Lack of knowledge of setting objectives, setting priorities, and identifying risks to their achievement.	* There is currently no structured means of setting objectives or priorities. Events are addressed as they arise.	Develop Urgent Attention List to prioritise activities.	to develop	Yes		Medium	
		Attend training sessions if practicable.		create Training register and records; as above	to develop	Yes		Medium	

	2.2 Lack of commitment by council members	Add risk assessment to agenda at least quarterly, reviewing particular items, and results against those items.	* Risk assessment review is carried out annually and is considered adequate. The review is minuted.	Any new items will require an assessment as they arise	On Going	None	Low
	2.3 Business Continuity Disaster Recovery assessment (BCDR)	Review process, location and storage of PC documentation, archives, online and e-copy materials, develop strategies to ensure continuation in the event something goes wrong	*Review Documents & Archives - Hardcopy with Clerk & Memorial Hall Loft. *Review Online & E-copy documentation with Clerk computer, backed up to PC MSC central drive. *Venue Loss *Multiple PC Officer Loss *Quorum failure *Bank Account Access Lost	Assessments and policy to be developed	Live	Yes	Medium
	2.4 No risk analysis carried out	As at 2.1 above. Ensure that completion of the risk assessment is given high priority, as a requirement of the Audit Commission	* Events are risk assessed as they arise and the results filed.		On Going	None	Low
	2.5 No steps taken to combat identified risks	As at 2.2 above.	* The fact that a risk assessment has been carried out for an event is minuted.		On Going	None	Low
3. To influence other council departments and Government organisations to fulfil the requirements of the Parish population.	3.1 Lack of effective lines of communication with other organisations	Note all communication lines which are essential or beneficial and make information available to all councillors. Establish contacts by name and where possible face-to-face. Take every opportunity to publicise role of Parish Council. Create Parish newsletter if none exists. Use Notice Boards and "flyers".	* Clerk maintains a list of named appropriate contacts at LCC and SKDC (and elsewhere where necessary) * Face to face contact is not considered necessary. * The Parish owns one public noticeboards . * It also operates a website that can be updated at short notice to publicise newsworthy information. * The Council distributes flyers to households when necessary.	Contacts should be stored in MSC central drive	Live	Yes	Low
				As and when necessary	On Going	None	Low
					Done	None	Low
					Done	None	Low
					On Going	None	Low
	3.2 Lack of effective lines of communication with parishioners.	Use key issues to raise profile of PC and to test parishioners' views. Add social event to occasional meeting. Create Annual PC plan and put to parishioners for comment.	. * Parishioners views are sought at the annual Open meeting, usually held in May. * Parishioners are able to contact the Chairman and Clerk by telephone and email which are published on the website. * There is no formal Annual Parish Council Plan for parishioners to comment on.		On Going	None	Low
					On Going	None	Low
					On Going	None	Low
	3.3 Lack of preparation on subjects requiring influence.	Ensure all councillors are aware of need for careful research and are guided as to where to obtain relevant information.	* On any new initiative, the council meeting will nominate a councillor to champion the cause and will give guidance on how to proceed.	Develop training register and record	Live	Yes	Medium
	3.4 Lack of confidence by Parish Councillors	As at 3.1 above. Experienced councillors to assist newcomers to establish essential contacts. Delegate responsibility for specific contacts to individual councillors	* On any new initiative, the council meeting will nominate a councillor to champion the cause and will give guidance on how to proceed.		On Going	None	Low
4. To ensure that all councillors are aware of their responsibilities, and possible liabilities, and to provide adequate insurance cover for all possible risks.	4.1 Lack of knowledge of possible culpability of councillors.	Creation of standing orders and familiarisation with those where greatest risk occurs.	* Code of Conduct and Standing Orders are published on the Parish website. * Legislation will be obtained when requested and/or required.		On Going	None	Low
					On Going	None	Low

	4.2 Lack of education of Councillors regarding culpability.	As at 4.1 above. Delegate responsibility to one or two councillors to assist newcomers to understand culpability. Attend any training courses available.	* Appropriate training carried out on request. * create training register and records		On Going	None	Low
				Develop training register and record	Live	Yes	Medium
	4.3 Inadequate insurance cover taken out – property, personal liability, employer's liability.	Review risk assessment by including on agenda at least quarterly. Delegate responsibility for keeping up-to-date with insurance requirements to an individual councillor.	* Risk assessment review is carried out annually and is considered adequate. * Clerk maintains insurance requirements up to date.	Store records on MSC central drive	Live	Yes	Medium
				Store records on MSC central drive	Live	Yes	Medium
5. To keep appropriate books of account accurately and up-to-date throughout the financial year.	5.1 Lack of knowledge of accounting requirements	Ensure all councillors are familiar with current financial regulations and include them in the council's Standing Orders. Regularly review Standing Orders. Appoint separate RFO (perhaps a councillor) to ensure another line of responsibility for financial management.	* Council Financial Regulations are available on the Council website and are reviewed annually. * Standing Orders reviewed annually. * Clerk is the RFO and all financial decisions are taken at the ordinary meetings. This is considered adequate.	Develop training register and record	Live	Yes	Medium
					On Going	None	Low
					On Going	None	Low
	5.2 Lack of commitment to accounting requirements.	As at 1 above. RFO to produce financial reports at all meetings. Internal audit reports to be made available to all councillors and any recommendations to be acted upon promptly.	* The Clerk produces a financial report for every meeting. * Internal audit reports are prepared annually and available to the councillors.		On Going	None	Low
					On Going	None	Low
	5.3 Bank charges unnecessarily incurred	RFO to carry out regular inspection of books of account. Internal audit to be undertaken periodically during the current financial year.	* Currently the bank account does not carry charges. * An internal audit is carried out annually and available to the councillors.		Done	None	Low
					Done	None	Low
	5.4 Inaccuracies in recording amounts and totals in books of account. Bank reconciliations not carried out.	RFO to ensure that books of account are formatted in such a way that internal controls are included and activated. Regular internal audits to advise on internal controls required.	* A financial statement is prepared for every meeting * A spreadsheet covering year to date income and expenditure is kept up to date and prepared for every meeting. * Recommendations from the internal auditor are followed through by the Clerk.		Done	None	Low
					Done	None	Low
					Done	None	Low
	5.5 Inaccuracies and interest losses caused by account transfers.	Keep number of accounts to a minimum but ensure that any large credit balances are deposited in an interest bearing account.	* There are five bank accounts.		Done	None	Low
	5.6 The most beneficial interest terms not being employed.	Ensure that favourable interest rate is obtained in deposit accounts and review against alternatives, but bearing in mind the risks in changing accounts.	* There are a number bank accounts * This state is reviewed in the Parish meetings as necessary if interest rates should rise significantly.	Clerk to detail the function of each account and how they are used	Live	Yes	Medium
					On Going	None	Low
	5.7 Inadequate control of cash receipts and payments.	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.	* No payments are made by cash. * No receipts of payment are made in cash.		Done	None	Low
					Done	None	Low
	5.8 Books of account not kept up to date/ invoices not posted promptly.	Regular checks by RFO and internal auditor. Financial reports at all PC meetings.	* The cash transactions sheet is examined at every meeting by the council and signed off by the Chair of the council.		Done	None	Low
					Done	None	Low
	5.9 Internal controls not in place or not operated.	As at 5.8 above.			Done	None	Low

	5.10 Payments missed for various reasons	As at 5.8 above.			Done	None	Low
	5.11 Clerk taken ill or leaves without replacement	Appointing separate RFO allows a further individual to be familiar with all aspects of financial matters	* There is no separate RFO. The Chair of the council has a good understanding of the financial management of the council.	Support Signature Agreement to be developed by Chair to maintain PC financial movements until authorised signatories are resolved	Live	Yes	High
6. 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.	6.1 Lack of knowledge of wishes of residents.	As at 3.2 Ensure residents are consulted on all major financial issues	* The Parish Council does not normally undertake major financial projects; such matters are referred to the higher authorities; LCC or SKDC. * Should there be high expenditure work required in the village not under the auspices of the higher authorities, the would be unusual so an extraordinary open meeting may be called to consult with the parishioners. * Parishioners are notified of less critical expenditure at the annual open meeting in May.		Done	None	Low
					Done	None	Low
					Done	None	Low
	6.2 Use of funds not giving value for money	Effective budget planning processes. Creation of annual plan after consultation process. Creation of outline 2/3 year plan.	* An annual budget is prepared by the clerk and Chair and ratified by the council every year. * If, after consulting the parishioners, a further plan is required, this will be prepared as necessary. * A 2/3 year plan will be prepared as and when considered necessary – i.e. for longer term expenditure projects.		Done	None	Low
					Done	None	Low
					Done	None	Low
	6.3 Use of funds not in accordance with the wishes of the residents	As at 6.2 above. RFO to create effective financial management. Internal audit checks to cover consultation process.	* The annual internal audit process is considered adequate for control purposes		Done	None	Low
					Done	None	Low
					Done	None	Low
	6.4 Charges for use of facilities inadequate.	Effective financial management by RFO. Internal audit checks.	* There are no facilities under the control of the Council to be charged for.		Done	None	Low
					Done	None	Low
7. To ensure that the annual precept requirement results from an adequate budgetary process; progress against the budget is regularly monitored; and reserves are appropriate	7.1 Lack of knowledge of budgetary process and of Council regulations.	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. Delegate responsibility for managing initial budgetary process to a council committee or to RFO.	* Current financial control procedures by the Clerk are sufficient to enable a realistic precept demand.		Done	None	Low
					Done	None	Low
					Done	None	Low

	7.2 Lack of commitment to budgetary process.	As at 7.1 above	* An annual budget is prepared by the clerk and Chair and ratified after discussion at the meeting by the council every year.		Done	None	Low
		Involve all councillors in budgetary process, not solely the clerk.			Done	None	Low
	7.3 Inadequate consideration of requirements for annual precept.	Place item on agenda early in year to remind councillors of budget process and actions required.	* Current financial control procedures by the Clerk are sufficient to enable a realistic precept demand.	Finances are discussed at each Parish Meeting	Done	None	Low
		Delegate responsibility for managing initial budgetary process to council committee or RFO.					
		Start consideration of need at least 4 months prior to submission date.	* For longer term expenditure proposals a longer term budgetary plan shall be prepared by the Clerk and Chair.		Done	None	Low
		Create annual and 2/3 plans to assist in process.					
	7.4 Calculation not in accordance with Council regulations.	Checks by RFO and Internal Auditor.	* Current financial control procedures by the Clerk and overseen by the internal auditor, annually, are sufficient to enable a realistic precept demand.		Done	None	Low
	7.5 Inadequate internal controls with regard to monitoring expenditure.	Checks by RFO and Internal Auditor.	* A financial statement is prepared for every meeting		Done	None	Low
		Financial and budget progress reports to all PC meetings.	* A spreadsheet covering year to date income and expenditure is kept up to date and prepared for every meeting.		Done	None	Low
			* Recommendations from the internal auditor are followed through by the Clerk.	Balance sheet expenses to budget would be more efficient review approach	Live	Yes	Low
8. To explore all possible sources of income, and ensure that expected income is fully received.	8.1 Lack of knowledge of possible sources of income e.g. grants.	Appoint a councillor as Grants Officer to gain experience of all grants available and application procedures.	* There is no trigger to say what may be a too low reserve. With current levels of expenditure this is not considered necessary at this stage.	Parish Council sustainability and Continuity review to be done and calculated	Live	Yes	Medium
			* The level of reserve is examined at every meeting.				
			* Grants are applied for when opportunities arise and published via various official newsletters from LCC, SKDC and elsewhere.	March 2024, many councillors resigned. Appointments to councillors are on hold until more councillors available.	On Hold	None	Medium
			* Opportunities are suggested by the Clerk (who receives the emails) and any other councillors at the meetings when they are discussed and a decision made on whether to proceed.	March 2024, many councillors resigned. Appointments to councillors are on hold until more councillors available.	On Hold	None	Medium
	8.2 Lack of commitment to pursue possible sources of income.	As at 8.1.	* Individual grants are applied for in accordance with the rules laid down by the owner of the grant and a councillor shall be nominated to be a champion for that grant. 1.		Done	None	Low

	8.3 Receipts not banked or not banked promptly.	Regular checks by councillor appointed as RFO. Internal audit checks.	* The Clerk produces a financial report for every meeting.	Recent review identified an improvement opportunity to use Number Referencing and not phrases for transactions	Live	Yes	Medium
	8.4 Debts not pursued promptly.	As at 8.3 above.	* Internal audit reports are prepared annually and available to the councillors.		Done	None	Low
	8.5 VAT claims not made promptly or made incorrectly.	Ensure Clerk has appropriate and up-to-date VAT official publications. Regular checks by RFO. Internal audit checks.	VAT is claimed annually from HMRC		Done	None	Low
9. To ensure that salaries paid to employees and amounts paid to contractors are paid in line with council regulations, and are adequately monitored.	9.1 Inappropriate rate of pay to employees.	Ensure employee regulations are available and understood by Clerk. Checks by RFO.	* Clerk is the only employee at this stage. * Rate of pay in accordance with Government employment pay scales and reviewed annually by the council.		Done	None	Low
		Internal audit checks.	* Internal audit reports are prepared annually and available to the councillors.		Done	None	Low
					Done	None	Low
	9.2 Tax and NI arrangements not in accordance with regulations	As at 9.1 above	* Tax and NI considerations controlled by an independent qualified accountant.		Done	None	Low
	9.3 Amounts paid to contractors not in accordance with contract and inadequately monitored.	Internal audit checks.	* The Clerk produces a financial report for every meeting.		Done	None	Low
		Checks by RFO.	* Contract rates are decided at the meeting in accordance with quotations submitted for the jobs required.		Done	None	Low
		Appoint councillor to monitor contract work carried out.	* The nature of the contract work required in the village (occasional maintenance, ground keeping etc) indicates that only ad-hoc checks are necessary by councillors to monitor the standard of work carried out.		Done	None	Low
			* Internal audit reports are prepared annually and available to the councillors.		Done	None	Low
10. the annual finance information To ensure that year end accounts are prepared on the correct accounting basis, on time, and supported by an adequate audit trail.	10.1 Lack of knowledge of Council regulations and procedures.	Include financial regulations in Standing Orders. Attend training seminars where available.	* Financial Regulations and Standing Orders are published on the website.	Develop training register and record	Live	Yes	Medium
					Done	None	Low
	10.2 Late or non- submission of annual accounts.	Include a time table in Standing Orders. RFO to monitor progress against timetable and report to PC meetings	* There is plenty of willing advice within other Parish Councils to assist in compiling the return. * The annual financial information generated for the annual meeting (section 5 above) is used to populate the AGAR forms		Done	None	Low
				Develop training register and record	Live	Yes	Medium
	10.3 Year-end accounts not prepared, inaccurate, or not in accordance with Council requirements.	Checks by RFO.	* Internal audit ensures the accuracy of this information	Develop training register and record	Live	Yes	Medium
		Internal audit checks.			Done	None	Low
	10.4 Inadequate audit trail from records to final accounts	As at 10.3 above.			Done	None	Low
11. To identify, value, and maintain all the assets of the Parish Council, and ensure that asset and investment	11.1 Lack of knowledge of assets of Parish Council.	Ascertain and record all assets for which Parish council is responsible. Create permanent asset register.	* The assets register is permanent, kept up to date and reviewed at the annual meeting.	Should be stored on MSC Central Drive with version control	Live	Yes	Medium

registers are complete, accurate and properly maintained.	11.2 Assets lost or misappropriated	Establish who is responsible for security and maintenance of each asset. Appoint councillor responsible for regular monitoring of location and use of assets.	<p>* Volunteers monitor and check the three Defibrillators as being fit for purpose every month and reports back to the service monitor (The National Defibrillator Network; "The Circuit").</p> <p>* The computer is held by the Clerk who continuously monitors for operability.</p> <p>* Other items on the register are checked annually.</p> <p>* Mid-year, any problems are reported immediately to the Clerk or at the next meeting for repair.</p>	Defibulator company monitor registered checks and alerts/ reminders are sent to ensure compliance	Done	None	Low
					Done	None	Low
					Done	None	Low
					Done	None	Low
					Done	None	Low
	11.3 Inadequate or inaccurate valuation of the council's assets.	Arrange for periodic review of valuations and arrange for professional valuation where necessary. Internal audit checks.	* The assets on the register are not routinely re-valued. The purchase price (including installation costs) are normally considered adequate for this information.	Asset should have none purchase value and date, depreciation calculations maintained to align with budget and lifecycle replacements, as part of the annual review process	Live	Yes	Medium
					Done	None	Low
12. To comply with appropriate Government legislation regarding disability, racial equality, safeguarding children etc.	11.4 Asset register not established or inadequately maintained.	Create asset register in accordance with Audit Commission requirements.	* The assets register is permanent, kept up to date and reviewed at the annual meeting.		Done	None	Low
					Done	None	Low
	12.1 Lack of knowledge of applicable legislation	Clerk to have all appropriate legislation available. Review liabilities and responsibilities periodically at PC meetings.	<p>* The council has several policies on these matters published on the website</p> <p>* Should any matter arise that suggests these legislative aspects are being inadvertently overlooked, LCC will be asked for guidance by the Clerk or the Chair of the council</p>		Done	None	Low
					Done	None	Low
	12.2 Lack of public awareness of applicable legislation.	Include, as appropriate, in any public consultations.			Done	None	Low
	12.3 Failure to comply with applicable legislation.	As at 12.1 above			Done	None	Low
13. To carry out adequate safety checks on all buildings, properties, and equipment for which the council is responsible.	13.1 Lack of information on properties, buildings and equipment.	Ensure that all current legislation and advice is held by Clerk. Include in asset register all properties for which PC responsible.	<p>* The assets register is kept up to date and reviewed annually.</p> <p>* The Council leases the Memorial Hall to the Memorial Hall Trustees.</p> <p>* Structures the council owns or is responsible for are: bus shelters, benches, wooden statue (Charlie Clockpelter) and the notice board. A safety inspection for these items is carried out annually and reported at the annual meeting as an agenda item.</p>		Done	None	Low
					Done	None	Low
					Done	None	Low
	13.2 Lack of knowledge of safety requirements.	Ensure that all current legislation and advice is held by Clerk. Place subject as item on PC meeting agenda at regular intervals.	<p>* Safety legislation is held by LCC and they can be used to advise on particular issues that may arise.</p> <p>* Safety issues are discussed on an exceptional basis, and at least annually as an agenda item, in the annual meeting.</p>	Staffing Committee is to create employee H&S review, display screen equipment assessment is to be done	Live	Yes	Medium
					Done	None	Low
	13.3 Lack of commitment to carrying out safety checks.	As at 13.2 above.	* There are no designated responsibilities for the assets held by the council. Should an issue arise with one of them a councillor shall be designated to resolve the issue.		Done	None	Low

		Delegate responsibility for supervision of particular properties to individual councillors, reporting back to council for any action.			Done	None	Low
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