

WALTON PARISH COUNCIL – RISK REGISTER/MANAGEMENT DOCUMENT (based on YLCA template)

- Risk assessment is a systematic general examination of the activities of the Parish Council to enable potential risks to be identified.
- The Parish Council, based on the recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks identified.

AREA	POTENTIAL RISK	LEVEL OF RISK	CONTROLS	ACTION REQUIRED
FINANCIAL - DT				
Precept	Adequacy of precept in order for Council to carry out Statutory duties.	L	<ul style="list-style-type: none"> • Annual budget produced. • Bi-monthly information and budget monitoring circulated. 	<ul style="list-style-type: none"> • No action required. • Existing procedure adequate
Financial Records	Inadequate records leading to financial irregularities.	L	<ul style="list-style-type: none"> • Financial Regs set out requirement for production of records at meetings. 	<ul style="list-style-type: none"> • No action required. • Existing procedure adequate
Bank & banking	Inadequate checks/bank errors.	L	<ul style="list-style-type: none"> • Financial Regs set out banking requirements and controls in place. • Monthly bank reconciliation statement. 	<ul style="list-style-type: none"> • No action required. • Existing procedure adequate
Reporting & Auditing	Communication of information.	L	<ul style="list-style-type: none"> • Financial matters are a regular item on the Council Agenda. • Bi-monthly checks by responsible Councillor. 	<ul style="list-style-type: none"> • No action required. • Existing procedure adequate
Salaries & associated costs	Salaries paid incorrectly Incorrect HMRC NI and PAYE payments.	L	<ul style="list-style-type: none"> • Salary & HMRC payments circulated before meetings. • Payments checked by responsible Councillor. 	<ul style="list-style-type: none"> • No action required. • Existing procedure adequate
Best Value Accountability	Work awarded incorrectly. Overspend on services.	L	<ul style="list-style-type: none"> • Parish Council procedure (as per Financial Regs) to seek appropriate number of quotes for all work estimated to cost over £100. • For major projects, competitive tendering process would be initiated (as per Financial Regs). 	<ul style="list-style-type: none"> • No action required. • Existing procedure adequate

VAT	Unclaimed VAT refunds.	L	<ul style="list-style-type: none"> Reclaimed VAT noted in excel cash book. VAT incurred displayed in separate column in excel cash book. 	<ul style="list-style-type: none"> No action required. Existing procedure adequate
EMPLOYMENT ISSUES - DT				
Working hours	Salary overpayment for hours worked.	L	<ul style="list-style-type: none"> Time sheets submitted by clerk. 	<ul style="list-style-type: none"> No action required. Existing procedure adequate
Health & Safety	Injury to staff in the working environment.	L	<ul style="list-style-type: none"> Reviews of working procedures, risks involved and adequate direction on the safe use of any equipment required to undertake roles. 	<ul style="list-style-type: none"> Display Screen Equipment (DSE) Assessment completed. Existing procedure adequate
Fraud	Fraud by employees.	L	<ul style="list-style-type: none"> Regular checks and internal controls on financial activity undertaken. 	<ul style="list-style-type: none"> No action required. Existing procedure adequate
INSURANCE PROVISION - Clerk				
Adequacy	Inadequate insurance provision for identified risk.	L	<ul style="list-style-type: none"> Annual review of insurance arrangements. 	<ul style="list-style-type: none"> No action required. Existing procedure adequate
Cost	Best value practice not undertaken.	L	<ul style="list-style-type: none"> Annual review of insurance provision and service. 	<ul style="list-style-type: none"> No action required. Existing procedure adequate
FREEDOM OF INFORMATION PROVISION - Clerk	Non-compliance with FOI requirements.	L	<ul style="list-style-type: none"> Model Publication Scheme available on website. Freedom of Information Request Policy. 	<ul style="list-style-type: none"> No action required. Existing procedure adequate
DATA PROTECTION - DT	Non-compliance with Data Protection Act & GDPR, or statutory requirements for registration as data controller.	L	<ul style="list-style-type: none"> Council registered with ICO as a Data Controller. Data/information audit undertaken. Privacy notices available on website. Retention and disposal policy adopted. 	<ul style="list-style-type: none"> No action required. Existing procedure adequate
ANNUAL RETURN (HMRC) - DT	Submission within time limits to avoid financial penalties.	L	<ul style="list-style-type: none"> Annual Return to HMRC completed and submitted online within the required time. 	<ul style="list-style-type: none"> No action required. Existing procedure adequate

ANNUAL RETURN (AGAR) TO AUDITORS - DT	Submission within time limits to avoid penalties.	L	<ul style="list-style-type: none"> • Figures for Annual Return presented to Council for approval and signing. • AGAR documents sent to internal auditor for completion and signing before being sent for External Audit - unless exemption applies. 	<ul style="list-style-type: none"> • No action required. • Existing procedure adequate
LEGAL POWERS - Clerk	Illegal activity and/or payments.	L	<ul style="list-style-type: none"> • All actions of the Parish Council noted in Minutes presented to all members. • All resolutions for payment approved at bi-monthly PC meetings. 	<ul style="list-style-type: none"> • No action required. • Existing procedure adequate
STATUTORY OBLIGATIONS REGARDING DOCUMENTS - Clerk	Accuracy & legality of, Agendas, Minutes & Notices.	L	<ul style="list-style-type: none"> • Minutes Agendas and Notices are produced in the prescribed manner by the Clerk and adhere to legal requirements. • Minutes are approved, signed and dated at the next meeting of the PC. • Agendas and Notices are displayed according to legal requirements. 	<ul style="list-style-type: none"> • No action required. • Existing procedure adequate
MEMBERS INTERESTS - ALL	Non-registration of Disclosable Pecuniary Interests leading to criminal prosecution.	M	<ul style="list-style-type: none"> • Request for all members to declare any interests in business to be considered at all meetings. • Registration of interests by members on prescribed form. • Responsibility of individual member to declare said interests. • Register of interests forms displayed on Lead Authority website. 	<ul style="list-style-type: none"> • No action required. • Existing procedure adequate
ASSETS MAINTENANCE - SS & DT	Loss or damage. Risk damage to third party.	L	<ul style="list-style-type: none"> • Annual review of assets for insurance provision and audit requirements. 	<ul style="list-style-type: none"> • No action required. • Existing procedure adequate
a) Play area	Damage to equipment. Risk to third parties	L	<ul style="list-style-type: none"> • Weekly visual checks of play area undertaken. • Regular operational & maintenance inspections undertaken by play equipment specialists. • Annual safety inspection undertaken to 	<ul style="list-style-type: none"> • No action required. • Existing procedure adequate

			<p>RoSPA standards and report presented to Council for action.</p> <ul style="list-style-type: none"> Public Liability insurance in place. 	
b) Asset Register – Other Items	Damage to equipment. Risk to third parties.	L	<ul style="list-style-type: none"> Appropriate insurance in place, reviewed annually. 	<ul style="list-style-type: none"> No action required. Existing procedure adequate
ASSETS - DT	Poor performance of assets.	L	<ul style="list-style-type: none"> Annual review of Asset Register. All repairs and relevant expenditure authorised in accordance with correct procedures of the Parish Council. All assets insured. Insurance provision reviewed annually. 	<ul style="list-style-type: none"> No action required. Existing procedure adequate
MEETINGS LOCATION - ALL	Premises inadequate for Parish Council and members of the public	L	<ul style="list-style-type: none"> Parish Council meetings held in Walton Village Hall which has adequate facilities for hosting meetings. 	<ul style="list-style-type: none"> No action required. Existing procedure adequate
COUNCIL RECORDS - Clerk				
Paper Records	Loss of essential records through theft/fire damage.	L	<ul style="list-style-type: none"> Paper records scanned to provide electronic version. 	<ul style="list-style-type: none"> No action required. Existing procedure adequate
Electronic Records	Loss through theft/electronic corruption.	L	<ul style="list-style-type: none"> Parish Council electronic records stored on PC laptop. Regular backups of electronic data onto external hard drive. Records backed up using cloud storage. 	<ul style="list-style-type: none"> No action required. Existing procedure adequate

KEY: LEVEL OF RISK: L: LOW M: MED H: HIGH

Adopted by Council Minutes 12 July 2021, Reviewed and approved at PC meeting 6 March 2023