

WALSHAM LE WILLOWS PARISH COUNCIL RISK REGISTER

Last reviewed and updated 27/02/2024

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

1. FINANCE AND GOVERNANCE

Risk Ref	Subject	Risk(s) Identified	Impact	Probability	Management/Control of Risk	Risk Assessment
1.1	Precept and Budget	a) Precept may be inadequate. b) Budget and reserves inadequate. c) Precept may be excessive. d) Precept incorrectly recorded	Significant	Low	The Council determines the precept requirement when setting a budget at its November meeting ahead of the new financial year and as part of a review of financial risk. 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. The Finance Councillor checks that the precept is properly recorded each year in the ledger after the receipt of the second payment.	Accept the risks. Existing procedures effective and adequate.
1.2	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 which shows variances against all budgeted items. Any variance more than 5% in excess of budget is and the reasons for the same. Monthly and quarterly situations are approved by the Council, further to oversight and examination by the Finance Councillor, 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. A quarterly internal control check is selected by Council from the approved internal control checklist.	Accept the risks. Existing procedures (including the essential role of the Finance Councillor) effective and adequate.
1.3	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 considered by the Finance Councillor 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.
1.4	Banking & Payments	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, direct (internet) payments and reconciliation of accounts. The latter is effected at each Council meeting such that occasional problems can be identified and resolved promptly. Bank statements are checked monthly as a minimum, including by the Finance Councillor. The Council has no cash holdings and makes no cash transactions. All payments are made by direct transfer where possible.	Accept the risks. Existing procedures effective and adequate

1.5	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 approval by Council. Payments must be authorised by the Council, with payments [cheques when used] and invoices requiring a minimum of two signatories [or authorisations for bank transfers]. Four signatories will be maintained on the mandate at all times to preserve the smooth running of the council in the event of absences.	Accept the risks. Existing procedures effective and adequate
1.6	Best Value and Contracts	a) Work awarded incorrectly, inappropriately or established procedures not followed. b) Contracts do not reflect current delivery or requirements	Moderate	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. Contracts are reviewed annually to ensure that they are delivering on current requirements. The Clerk reports to Council on any issues that arise with the performance of contractors.	Accept the risks. Existing procedures effective and adequate.
1.7	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 PAYE facility is operated by the SALC. Late payments to HMRC can trigger fines although the risk of this is low as SALC advise when they are due. 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.
1.8	Employees	a) Fraud by staff. b) Unauthorised or unapproved actions by staff. c) Contracts out of date	Moderate	Low	Essential training is available to the Clerk who also has access to help and advice both from SALC and councillors, especially the Finance Councillor and 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/direct payments must be signed by two councillors against valid invoices. The risks are low. (Fidelity Guarantee - See 13) Employment contracts are reviewed annually to ensure they reflect current situation and that pay rises are applied.	Accept the risks. Existing procedures effective and adequate.
1.9	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.
1.1	Annual Governance and Accountability Return (AGAR)	a) Not submitted on time. b) Failure to adhere to audit requirements. c) Errors in records/submission. 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 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 the external auditor. Any errors or omissions would result in minor fines.	Accept the risks. Existing procedures effective and adequate.

1.11	Statutory Documents (Minutes, Agendas, Standing orders and Financial Regulations etc.)	Are inaccurate, incomplete, out-of-date, 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. Standing Orders and Financial Regulations are reviewed annually and at any other time that updates and guidance is published and in advance of the annual internal audit and are fit for adoption at the Annual Meeting which also raises awareness of the documents.	Accept the risks. Existing procedures effective and adequate.
1.12	All other policies and procedures	Are inaccurate, incomplete, out-of-date, not comprehensive	Minor	Low	Are reviewed annually and at any other time that updates and guidance is published or circumstances change and in advance of the annual internal audit and are fit for adoption at the Annual Meeting which also raises awareness of the documents.	?
1.13	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.
1.14	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, including amounts for Public Liability, Fidelity Guarantee (which it is recommended should be at least the sum of the year-end balances plus 50% of precept/grants), Libel/Slander & Personal Accident. The Council is also insured for Potential Legal Expenses and Employer Liability. All councillors and officers are required to read and adhere to the Code of Conduct adopted by the Council.	Accept the risks as the situation is monitored regularly. Existing procedures effective and adequate
1.15	Data Protection	a) Inadequate policy and process for handling any requests received. b) Entry on the national Register of Data Controllers becomes out-of-date.	Moderate	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). The Council holds and processes minimal personal data. Personal data that is collected in the process of carrying out functions is logged for later deletion when it is no longer necessary, proportionate or legally warranted to hold it. To date, the Parish Council has had no request for access to personal data. If a request is received, 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 is registered with the Information Commissioner's Office (ICO) as a Data Controller.	Accept the risks. Existing procedures effective and adequate.
1.16	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. If multiple and repeated requests are received, 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).	There is no option but to accept the risks.

1.17	"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 works 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

Risk Ref	Subject	Risk(s) Identified	Impact	Probability	Management/Control of Risk	Risk Assessment
2.1	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. The outcomes are reflected in the asset register which is updated annually prior to the internal audit.	Accept the risks as the situation is monitored regularly. Existing procedures effective and adequate. Risks mitigated by insurance where appropriate and possible.
2.2	Meetings	a) Adequacy and appropriateness of venues. b) Health and safety of premises.	Moderate	Low	Council meetings are normally held in the Village Hall but are sometimes held in the Priory Room. 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.
2.3	Council Records - Electronic and Hard Copy	Loss through e.g. theft, fire, damage and/or ICT corruption.	Moderate	Low	Current paper records and those from more recent years are stored at the home of the Clerk and also in a locked filing cabinet in the Village Memorial Hall as dictated by space requirements. Increasingly, records are scanned and held electronically on the Clerk's computer with multiple backups. Strong encryption is applied to all devices where electronic records are stored. Periodically paper records (mainly loose-leaf minutes) are archived with the Suffolk records Office. Minutes since 14 January 2014 are also effectively archived on the servers hosting the Parish Council's website (another copy).	Accept but monitor the risks. Damage, apart from fire, is low risk and acceptable. Loss or theft is extremely unlikely and is mitigated by strong encryption and multiple copies of all data. Other risks are necessarily acceptable as there are no obvious alternatives.

3. CLOSED CHURCHYARD

Risk Ref	Subject	Risk(s) Identified	Impact	Probability	Management/Control of Risk	Risk Assessment
3.1	Memorial Stones	Fallen, unstable stones	Moderate	Low	An annual review of the condition of the gravestones is undertaken to mitigate any risks to members of the public and church congregation who pass through. People do not tend to walk on the grassed/memorial areas as a matter of course but this cannot be prevented.	Risk has to be accepted given that there are few mitigation measures that can be taken.
3.2	Use of Closed Churchyard Area	When used for events, the possibility of injury or damage.	Minor	Low	The Parish Council is occasionally asked if the area can be used for village events. Given that local organisations are familiar with the churchyard and are required to have their own insurance for the event alongside any cover the Parish Council has in place, risks are probably quite low.	Risk accepted given that there are few realistic mitigation measures that can be taken other than refusing the use of the space for village events.
3.3	Churchyard Wall	a) Deterioration due to weathering. b) Potential hazard to pedestrians. c) Damage by passing traffic	Moderate	Low	An annual review is carried out to check for any signs of serious deterioration and periodically the Parish Council employs the services of a surveyor to report on the condition of the wall and any necessary remedial actions required. The possibility of damage from passing traffic occurs is very low given the width of the roads on both sides.	Risk accepted given that there are few other mitigation measures that can be taken on a wall that bounds the public highway.

4. ENVIRONMENT

Risk Ref	Subject	Risk(s) Identified	Impact	Probability	Management/Control of Risk	Risk Assessment
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4.1	Stream	a) Flooding b) Risks to wildlife as result of work to manage the stream and banks	Significant	Medium	<p>The risk of the village flooding have been mitigated by work downstream after the last major flood in (?) 1963. There have been no incidents since other than some recent flooding of the road at the lowest point. The stream bed has not been dredged since the work done after the last flood.</p> <p>This was reveiwed with the contractor enagaged to carry out annual maintanence in October/November 2022. The advice was not to do any dredging at this time as it could cause other issues with faster flowing water and more erosion of the banks/walls.</p> <p>The maintenance plan was proposed by the contractor mindful of guidance from relevant bodies such as the Environment Agency and Suffolk Wildlife Trust and mindful of the impact on wildlife. Regular high water levels to the top of the banks discourages the permanent settlement by some protected wildlife species incl. water voles. High waters along the course of the stream through the village are monitored - and issues brought to the attention of appropriate authorities, especially the County Council & Environment Agency.</p> <p>The Parish Council will be guided by a conversation with the contractor just before annual maintenance is carried out.</p>	<p>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.</p>
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