



# NEWTON SOLNEY PARISH COUNCIL

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.

SUBJECT	RISK(S) IDENTIFIED	IMPACT	PROBABILITY	MANAGEMENT/CONTROL OF RISK	RISK ASSESSMENT
		<i>Significant Moderate Minor</i>	<i>High Medium Low</i>		
<b>FINANCE AND GOVERNANCE</b>					
Precept and Budget	<ol style="list-style-type: none"> <li>1. Precept may be inadequate.</li> <li>2. Budget and reserves inadequate.</li> <li>3. Precept may be excessive.</li> </ol>	Significant	Low	The Parish 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 Parish Council, which is answerable to the electorate, through effective financial management and forecasting.	Accept the risks. Existing procedures effective and adequate.
Reporting and Auditing	<ol style="list-style-type: none"> <li>1. Information is inaccurate, inadequate, not up-to-date and/or misleading.</li> <li>2. Communication is ineffective and/or confused.</li> <li>3. Poor and inefficient</li> </ol>	Moderate	Low	A report on the current financial position is presented to each Parish Council meeting for scrutiny and consideration which includes a review of any variances and the reasons for the same. Monthly and quarterly situations are approved by the Parish 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.



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	internal auditing. 4. Ineffective external auditing.				
Financial Records	1. Records are inadequate, inaccurate and/or not up- to date. 2. 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 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



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Banks and Banking	<ol style="list-style-type: none"> <li>Inadequate checks of bank transactions.</li> <li>Mistakes.</li> <li>Loss.</li> <li>Charges incorrect</li> </ol>	Moderate	Low	The Council Financial Regulations set out the requirements for banking, cheques, payments and reconciliation of accounts. The latter is affected 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
Goods and Services	<ol style="list-style-type: none"> <li>Goods not supplied but invoiced.</li> <li>Invoices incorrect.</li> <li>Unpaid invoices.</li> </ol>	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 Parish Council meeting includes a schedule of payments for the potential approval of councillors. Payments must be authorised by the Council, with BACS and invoices requiring a minimum of two signatories.	Accept the risks. Existing procedures effective and adequate.
Value Added Tax	<ol style="list-style-type: none"> <li>Council does not claim back appropriate VAT</li> </ol>	Minor	Low	Financial regulations set out requirements. VAT reclaimed under Section 126 annually (or more frequently if the amount involved dictates). Internal Auditor checks Annually.	Accept the risks. Existing procedures effective and adequate.
Grants	<ol style="list-style-type: none"> <li>Council does not monitor income (Grants received or Loans)</li> </ol>	Minor	Low	All loans and grants received are discussed and their expenditure is approved by Parish Council.	Accept the risks.



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Best Value and Contracts	1. Work awarded incorrectly, inappropriately or established procedures not followed.	Moderate	Low	Parish 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. Performance reviews are conducted periodically to ensure services are delivered in accordance with agreed contractual standards. Renewal of contracts is performed on an annual basis.	Accept the risks. Existing procedures effective and adequate.
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SUBJECT	RISK(S) IDENTIFIED	IMPACT	PROBABILITY	MANAGEMENT/CONTROL OF RISK	RISK ASSESSMENT
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Salaries and PAYE	1. Salary paid incorrectly. 2. Wrong hours paid. 3. Wrong rate paid. 4. PAYE not paid to HMRC on time.	Minor	Low	The Parish 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 Parish Council, and payslips are inspected by two councillors prior to payments being made.	Accept the risks. Existing procedures effective and adequate. Setup a Direct Debit with HMRC to ensure payments are not late.
Employees	1. Fraud by staff. 2. Unauthorised or unapproved actions by staff	Moderate	Low	Essential training is provided to the Clerk who also has access to help and advice from DALC, SDDC and Chairman. The Clerk's responsibilities are laid out clearly in the job description and only decisions taken by the Parish Council are 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.
Employees	1. Loss of Clerk	Moderate	Medium	A locum clerk may be available through contact with DALC. Other key personnel are aware of major projects and workflows. All inbox and documents are accessible to key staff. Open Actions Log reviewed regularly by staff.	Accept the risks. Existing procedures effective and adequate. Consider insurance for loss of key personnel (Clerk)
Elections	1. Costs. 2. 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. 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



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					procedures effective and adequate.
Annual Governance and Accountability Return (AGAR)	<ol style="list-style-type: none"> <li>1. Not submitted on time.</li> <li>2. Failure to adhere to audit requirements.</li> <li>3. Errors in records/submission.</li> <li>4. Failure to publicise accounts.</li> </ol>	Minor	Low	The Parish 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 Parish 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.



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Statutory Documents (Minutes, Agendas etc.)	1. 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 Parish Council	Accept the risks. Existing procedures effective and adequate.
Members' Interests	1. Conflicts of interest are not properly declared and/or recorded. 2. Registers of interests are not up-to-date, inaccurate or misleading	Minor	Medium	Each Parish Council meeting includes a formal agenda item to enable members' interests to be declared. 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.
Insurance	1. Adequate. 2. Cost prohibitive.	Moderate	Low	Insurance cover is subject to an annual review by the Parish 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
Data Protection	1. Inadequate policy and process for handling any requests received. 2. Entry on the national Register of Data Controllers becomes out-of-date. 3. Risk of disclosure of personal information.	Moderate	Low	The Parish Council is bound by and adheres to the legal requirements of both the Data Protection Act 2018 and General Data Protection Regulation (GDPR). The Parish Council is registered with the Information Commissioner's Office (ICO) as a Data Controller.	Accept the risks. Existing procedures effective and adequate.



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Freedom of Information (including Environmental Information Regulations)	1. Inadequate policy and process for handling any requests received.	Moderate	Low	Review and amend the process based on it's effectiveness as and when used	Accept the risks. Existing procedures effective and adequate.
"Transparency Code for Smaller Authorities"	1. Failure to comply with the Code whose requirements became effective as of July 2015.	Moderate	Medium	Specific information is required to be published and the Parish 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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<b>PHYSICAL EQUIPMENT</b>					
Assets including land owned by parish council:	1. Destruction, vandalism, accidental damage or theft. 2. Injury. 3. Damage to other property.	Moderate	Medium	An annual review and inspection of all Parish Council assets (Street furniture; notice boards; rubbish, lifebouy and salt bins) is undertaken both for insurance and maintenance provisions by the Clerk in conjunction with the Councillors. 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.
Meetings	1. Adequacy and appropriateness of venues. 2. Health and safety of premises	Minor	Low	Parish Council meetings are held in the Village Hall. The venue is appropriate for Council meetings. Any health and safety concerns are the responsibility of the management committee of the hall	Accept the risks. Existing locations adequate
Council Records - Electronic and Hard Copy	1. Loss through e.g., theft, fire, damage and/or ICT corruption.	Moderate	Low	Current and Parish Council records from more recent years are stored at the home of the Clerk. All files are stored in the Office365 system which is cloud hosted. Older material is deposited in the Village Hall. Use of the website to store all non confidential data is useful	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.
Defibrillator	1. Loss, e.g., fire or damage. 2. Failure to operate on demand. 3. Potential litigation if failure 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 Parish 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.
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ENVIRONMENT					
Rivers and Roads	1. Flooding 2. Trees	Significant	High	Risks to Parish Council assets within the areas prone to flooding or fallen trees are mitigated by insurance. Flooding, drainage or Tree related matters elsewhere in the Parish are monitored regularly and issues brought to the attention of appropriate authorities especially 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



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					situations which are outside the control of the Parish Council.
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