

Risk	Likelihood	Impact	Date last assessed	Management	Mitigation	Comments/actions
ASSETS / H&S						
Damage or loss of IT and communications equipment, including danger to user (electricity)	Low	High		Clerk responsibility to protect & maintain Clerk visual inspection for problems Physical security – safely stored	Insurance Use of standard equipment and software (easily replaced) Back ups	Clerk job description Written records of inspections Electrical inspection Routine upgrade / replacement
Damage or loss of other assets	Low	Low		Records of assets on asset register	Insurance	Remind keepers of assets of their responsibilities
H&S of clerk	Low	High		Clerk responsibility Common sense management	Insurance	Lone worker letter Workstation assessment
H&S of people attending meetings	Low	Low		Hold meetings in safe locations	Insurance Insurance of owners of the building	Ensure building owners are suitably organised and insured
H&S of members and others carrying out council business	Low	High		Common sense management	Insurance	Lone worker letter
H&S of public using play equipment	Med	High		Village Hall committee charged with management. Physical hazards (e.g. equipment, fences, gates, paths) managed to be in state of good repair Regular inspections undertaken by [who?] Any work carried out by authorised contractors Suitable signage (warning public)	Insurance Schedule of inspections (written records), kept by Village Hall committee	Draw up written remit for Village Hall committee Carry out formal tri-annual review of Village Hall committee competence Does Village Hall have permit to work system in place? Competence of inspector Plan for replacement of equipment when worn
H&S of public accessing burial ground	Low	High		Sub-committee charged with management. Physical hazards (e.g. memorials headstones, trees, fences, gates, paths) managed to be in state of good repair Regular inspections undertaken by committee and B.G. clerk Any work carried out by authorised contractors Suitable signage (warning public)	Insurance Permit to work system for sub-contractors	Draw up written remit for sub-committee Schedule of inspections (written records) Competence of inspector
H&S of public accessing war memorial	Low	High		Physical hazards (e.g. memorials headstones, trees, fences, gates, paths) managed to be in state of good repair Regular inspections undertaken. Any work carried out by authorised contractors Suitable signage (warning public)	Insurance Permit to work system for sub-contractors and volunteers	Schedule of inspections (written records) Volunteer code of conduct Competence of inspector
H&S of public using public seats	Med	Med		Seats and their environs managed to be in state of good repair Regular inspections undertaken. Any work carried out by authorised contractors Suitable signage (warning public)	Insurance	Schedule of inspections (written records) Competence of inspector
H&S of public accessing open spaces and common land	Low	Med		Physical hazards (e.g. trees, fences, gates, paths) managed to be in state of good repair. Regular grass cutting Regular inspections undertaken Suitable signage	Insurance Permit to work system for sub-contractors	Schedule of inspections (written records) Competence of inspector
H&S of public at Stockwell Heath pond	High	High		Suitable signage Physical hazards (e.g. banks, trees, fences, gates, paths) managed to be in state of good repair Regular inspections undertaken Regular grass cutting	Insurance	Schedule of inspections (written records) Competence of inspector Volunteer code of conduct
H&S of public at land at Heathway	Low	Med		Formal lease allocating responsibilities to tenant	Insurance If no tenant treat as common land for risk assessment purposes	Review lease Make contingency plans for possibility of having no tenant
FINANCIAL						

Risk	Likelihood	Impact	Date last assessed	Management	Mitigation	Comments/actions
Income – precept <ul style="list-style-type: none"> Setting, application to LDC, timely receipt of correct funds, banking 	Low	High		Financial reporting – monitor income Chase monies Maintain close relationship with LDC	Clerk to alert councillors if not received on time Links with LDC	
Income – grants <ul style="list-style-type: none"> Application, liaison and timely receipt of correct funds, banking 	Low	Low		Financial reporting – monitor income Manage relationships with grant making bodies Chase monies	Clerk to alert councillors if not received on time Links with personnel at grant making bodies Delay appropriate expenditure	
Income – others <ul style="list-style-type: none"> Establish debt, chase monies, timely receipt of correct amount , banking 	Low	Med		Financial reporting – monitor income Chase monies Regular dialogue with other parties (e.g. lessors) Review of interest rates on deposit accounts	Clerk to alert councillors if not received on time Debt collection routine (legal action if necessary)	Establish debt collection routines
VAT reclaim <ul style="list-style-type: none"> Application, liaison and timely receipt of correct funds, banking 	Low	Low		Complete reclaim forms – regularly and timely Financial reporting Chase monies	Back up of all records so that repeat claim can be made	Written procedure
Expenditure – cash <ul style="list-style-type: none"> Authorisation of commitment, approval of receipt of goods / service, timely payment of correct finds 	Low	Low		Commitment to expenditure goes through formal procedures (tendering, purchase order) Approval of goods / services by authorised person (clerk, councillor) Financial controls and procedures Financial reporting	Maintain low levels of available funds	Draw up separate document outlining financial controls over payments Retrospective approval only granted under exceptional circumstances – instance reviewed and preventive action put in place to avoid repeat
Expenditure – cheques <ul style="list-style-type: none"> Authorisation of commitment, approval of receipt of goods/service, timely payment of correct finds 	Low	Low		Commitment to expenditure goes through formal procedures (tendering, purchase order) Approval of goods/services by authorised person (clerk, councillor) Financial controls and procedures (e.g. cheque signatories) Financial reporting	Maintain low levels of available funds	Retrospective approval only granted under exceptional circumstances – instance reviewed and preventive action put in place to avoid repeat
Expenditure – electronic payments <ul style="list-style-type: none"> Authorisation of commitment, approval of receipt of goods/service, timely payment of correct finds 	Low	Low		Commitment to expenditure goes through formal procedures (tendering, purchase order) Approval of goods/services by authorised person (clerk, councillor) Financial controls and procedures (e.g. electronic banking signatories) Financial reporting	Maintain low levels of available funds	Set up authorisation to match cheque payments Retrospective approval only granted under exceptional circumstances – instance reviewed and preventive action put in place to avoid repeat
Salary rate	Low	Low		Annual review in line with NALC recommendations		
Salary hours	Low	Med		Monthly report, liaison with Chairman	Management of hours going forward	
Payroll	Med	Low		Gross to net pay calculation – accuracy Pay salary and PAYE/NI promptly Keep accurate records		
Storage of council records including financial	Med	Low		Secure storage physical, electronic back ups Password protection Firewalls	Copies stored elsewhere Ability to restore electronic versions	Password policy Recommended retention periods? (NALC)
Financial planning	Low	Low		Annual budget created [timing?]	Precept and expenditure planning Reserves and contingencies in budget to cover unexpected items	
Financial reporting	Med	Med		Review actual and forecast performance against budget during year Accurate presentation of financial performance Clerk knowledge of financial reporting requirements – legal and best practice Councillors’ experience / knowledge/training in/of accountancy	Make adjustments to income and expenditure where appropriate and possible Consult with advisors (e.g. auditors, accountants, SPCA)	Monthly or quarterly Council to review key measures (reconciliation to bank statement)
Internal auditor – appointment and recommendations from audit report	High	Med		Original appointment proved to be testing Act in response to recommendations	Keep in touch with auditor network Manage relationship with auditor	Continuous improvement resulting out of internal audit reports

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LEGAL						
Meetings – conducted legitimately	High	Low		Established routine for meetings Clerk and Councillor training	Chairman to enforce discipline	
Minutes – accurate record, approved, signed and stored appropriately	Med	Low		Clerk to draft minutes and circulate Councillors 1 week before next meeting Council to approve minutes for Chairman's signature at next meeting Minutes published on web-site and in parish magazine	Councillors have ability to review before approval Public ability to comment after approval	
Agendas – timeliness, level of detail	Low	Low		Prepared and circulated in advance of meetings	Councillors have opportunity to comment before summons to meeting issued	
Summons to meetings – properly issued	Low	Low		Defined timetable	Use of email makes possible faster communication	
Training – continuous development of councillors and clerk (impacting many areas of risk)	High	Low		Currently ad hoc	Councillors and clerk know they have the ability to request Funds available in budget	Annual review of training requirements Standing item on Council agenda
Council powers – council act within powers	Med	Med		Clerk and Councillors trained to understand what the Council can and cannot do within its powers Experience of Clerk and Councillors Ability to consult – e.g. SPCA	Full records kept of minutes, resolutions and decisions – all published Ability to demonstrate transparency and honesty	Some sort of insurance cover available? Professional indemnity
Data protection registration	Low	Low		Not required according to web site search	N/A	Annual check to review whether Council is within scope
Freedom of information requests	Low	Low		Make responding efficient to minimise time wasted	Try to minimise requests by open data management. Manage data so that responding is simple	
MEMBERS						
Insufficient elected members	High	Med		Quorum	Co-opt By- election (funds in reserves)	
Declaration of interests – register accurate and lodged correctly, agenda items declared at each meeting	Low	High		Completion of necessary declarations for new councillors Train councillors regarding behaviour during meetings	Declarations carefully noted in minutes	Standard forms SPCA training courses
Hospitality, gifts and other benefits – registered and declared at meetings	Low	Low		Maintain register and review regularly		Establish routine to capture and record any benefits/gifts/etc. received by Councillors or Clerk
Resolutions – clearly defined before voting, records of votes recorded	Low	High		Chairman responsible for clarity of wordings and giving opportunity to councillors express opinions Minutes record details around debate and vote	Minutes	
Code of conduct	Low	Med		Code of conduct issued to and signed by new councillors	Standard form code of conduct from LDC	
COUNCIL LIABILITY						
Lone person working	Low	Low		Clerk and councillor common sense management	Insurance	Lone worker letter
Contract of Employment	Low	Low		Format from SPCA Issued and signed		
Absence of clerk	Low	High		Regular communication between Chairman and Clerk If long term then replacement with temporary / new clerk	Chairman and/or other Councillors to take over role Record of arrangements for recruitment of previous clerks Back up from SPCA	Create defined list of Chairman's responsibilities. Train Chairman and other councillors in council procedures (particularly legal and financial) Who checks emails and post?
Performance of clerk	Med	Med		Chairman and councillor feedback	Chairman manages issues as they arise	Annual appraisal
Public access	Low	Low		Clerk and councillor contact details published in Parish Magazine and on website(s)	Public forum at start of monthly meeting	
Website –security , accuracy (including timeliness)	Low	Low		Password controlled Regular update routine	Response to emails	
CONTRACTS						

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Grass cutting	Med	Med		Permit to work Tendering procedure Contractor to have full insurance reviewed by clerk Councillors and clerk monitor performance against contract Parishioner and partner (e.g. Village Hall) feedback	Clerk liaise with head contractor	Create annual permit to work documentation
Tree maintenance	Med	Med		Permit to work Tendering procedure Contractor to have full insurance reviewed by clerk Councillors and clerk monitor performance against contract	Clerk liaise with head contractor	Create annual permit to work documentation
Burial ground	Med	Med		Permit to work Tendering procedure Contractor to have full insurance reviewed by clerk Councillors and clerk monitor performance against contract Delegation to Burial Ground Committee	Clerk liaise with head contractor	Create annual permit to work documentation Terms of reference of Burial Ground Committee
War memorial	Med	Med		Permit to work Tendering procedure Contractor to have full insurance reviewed by clerk Councillors and clerk monitor performance against contract Delegation to volunteer	Clerk liaise with head contractor	Create annual permit to work documentation Terms of reference of volunteer