

Risk	Likelihood	Impact	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.	Explore use of Dropbox or other external cloud storage. Electrical inspection. Routine upgrade / replacement. Clerk's home contents insurance.
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. Covid (or other pandemic) risk assessment & Covid secure working.	Insurance.	Workstation assessment.
H&S of people attending meetings	Low	Low	Hold meetings in safe locations. Virtual meetings when allowed. Covid (or other pandemic) risk assessment & Covid secure meetings.	Insurance. Insurance of owners of the building.	Ensure building owners are suitably organised and insured. Village Hall risk assessment by VHMIC.
H&S of members and others carrying out council business	Low	High	Common sense management.	Insurance.	
H&S of public accessing Open and Closed burial grounds	Low	High	BG committee charged with management (subject to review). Physical hazards (e.g. memorials, headstones, trees, fences, gates, paths) managed to be in state of good repair, including using guidance from Ministry of Justice on Safety of Memorials. Regular inspections undertaken by committee and BGC clerk (subject to review). Any work carried out by authorised contractors. Suitable signage (warning public of hazards e.g. slippery path)	Insurance.	Schedule of inspections (written records). Insurers expect the Burial Ground to be subject to a regular inspection and maintenance programme to ensure that all areas of the Burial ground are in a good state of repair and suitable for use by the public. All inspections and maintenance should be logged and recorded. It is the responsibility of the deceased's relatives to ensure the safety of the headstones. It is a Policy condition that the Parish Council takes all reasonable steps to ensure the Burial ground is kept in a safe condition and takes whatever steps are necessary to comply with that.
H&S of public accessing war memorial	Low	High	Managed to be in state of good repair.	Insurance.	5 yearly professional inspection and regular inspections by councillor or clerk.
H&S of public using public seats	Med	Med	Seats and their environs managed to be in state of good repair. Any work carried out by authorised contractors.	Insurance.	Annual inspection by councillor or clerk.
H&S of public accessing open spaces and common land including at Stockwell Heath pond	High	Med	Physical hazards (e.g. banks, trees, fences, gates, paths) managed to be in state of good repair. Regular grass cutting. Regular inspections undertaken.	Insurance	Schedule of inspections (written records) particularly biennial tree inspections. Competence of inspector.
H&S of public at land at Heathway	Low	Med	Formal licence allocating responsibilities to licensee.	Insurance. If no licensee, treat as common land for risk assessment purposes.	Review licence on occasional basis with advice from land agents.
FINANCIAL					
Income – precept <ul style="list-style-type: none"> Setting, application to LDC, timely receipt of correct funds, banking 	Low	High	Financial reporting – monitor income. 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.	Clerk to alert councillors if not received on time. Links with personnel at grant making bodies. Delay appropriate expenditure.	

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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. licensees) Review of interest rates on deposit accounts	Clerk to alert councillors if not received on time	Keep bank mandate up to date to include all serving councillors. Consider options for internet banking, which satisfy financial regulations
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.	Procedure notes being written by Clerk
Expenditure – cash and cheques <ul style="list-style-type: none"> Authorisation of commitment, approval of receipt of goods / service, timely payment of correct funds 	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.
Payroll	Med	Low	Gross to net pay calculation – accuracy. Pay salary and PAYE/NI promptly. Keep accurate records.		Ensure compliance with HMRC requirements, using its Basic PAYE Tools software
Storage of council records including financial	Med	Low	Secure physical storage, electronic back ups Password protection. Firewalls.	Copies stored elsewhere. Ability to restore electronic versions.	Password policy. Use recommended retention periods (NALC). Use of Dropbox or other cloud storage. Minimise paper storage to essential documents only and explore possible storage in Village Hall loft Dispose of historic redundant paperwork securely. Complete scanning of Burial Ground registers
Financial planning	Low	Low	Annual budget created during November to January.	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's 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).	Quarterly. Council to review key measures (reconciliation to bank statement.)
Internal auditor – appointment and recommendations from audit report	High	Med	Act in response to recommendations.	Keep in touch with auditor network. Manage relationship with auditor.	Continuous improvement resulting from internal audit reports.
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 to Councillors at least 3 working days before next meeting. Council to approve minutes for Chairman's signature at next meeting. Minutes published on website 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 3 clear working days 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. Clerk to alert councillors to training options.	Councillors and clerk know they have the ability to request. Funds available in budget.	

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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.	Professional indemnity insurance cover. Clerk to ask SPCA if PC is covered if it did something illegal?
GDPR compliance	Low	Low	Privacy policy on website – Clerk to ask SPCA/SLCC if PC needs to have a privacy policy. Use guidance from NALC and SLCC.	Password protection.	Annual check to review whether Council is complying.
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).	Try to recruit additional councillors as soon as vacancies occur. Have a standard pack of information available.
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.		
Resolutions – clearly defined before voting	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 up to by new councillors as part of declaration of acceptance of office.		
COUNCIL LIABILITY					
Lone person working	Low	Low	Clerk and councillor common sense management.	Insurance.	
Contract of Employment	Low	Low	Format from SLCC. Issued and signed by Chairman and Clerk.		
Absence of clerk	Low	High	Regular communication between Chairman and Clerk. If long term then replacement with locum or new clerk.	Chairman and/or other Councillors to take over minute taking at meeting. Back up from SPCA. Earmarked reserves to fund locum clerk. Up to date job description.	Clerk to create document explaining how to access emails and other documents and systems, to be held by Chairman.
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 websites.	Public forum at start of monthly meeting.	
Website –security, accuracy (including timeliness)	Low	Low	Password controlled. Regular update routine. Follow up advice from internal auditor.	Response to emails.	
CONTRACTS					
Grass cutting	Med	Med	Written instruction to work. Tendering procedure. Contractor to have full insurance reviewed by clerk annually on issue/renewal of contract. Councillors and clerk monitor performance against contract. Parishioner and partner (e.g. Village Hall) feedback.	Clerk liaise with head contractor.	Contractor to be asked to provide its risk assessments and method statements (RAMS)

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Tree maintenance	Med	Med	Written instruction to work. Tendering procedure. Contractor to have full insurance reviewed by clerk. Councillors and clerk monitor performance against contract.	Clerk liaise with head contractor.	Contractor to be asked to provide its risk assessments and method statements (RAMS)
Burial ground	Med	Med	Written instruction to work. Tendering procedure. Contractor to have full insurance reviewed by clerk annually on issue/renewal of contract. Councillors and clerk monitor performance against contract. <u>Delegation to Burial Ground Committee.</u>	B G Clerk or councillor liaise with head contractor.	Contractor to be asked to provide its risk assessments and method statements (RAMS)
War memorial	Med	Med	Written instruction 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.	Contractor to be asked to provide its risk assessments and method statements (RAMS). Volunteers not to undertake electrical work unless qualified.

Green items – Items being reviewed or to be followed up after adoption of document