

ANDERTON PARISH COUNCIL RISK REGISTER

IDENTIFIED RISK	IMPACT (H/M/L)	DESCRIPTION	MITIGATING ACTION
1 Financial			
1.1 Adequacy of Precept	H	The setting of an appropriate level of precept commensurate with the anticipated expenditure of the council	Precept assessment carried out each year and approved by full council prior to submission of precept request
1.2 Level of Reserves	M	Appropriateness of level of reserves held (should not be greater than 2x precept without allocation) including any investment policy	Level of reserves presented at each meeting and reviewed with annual accounts at AGM
1.3 Incorrect VAT Accounting	M	Failure to keep appropriate VAT records for the purposes of VAT recovery from relevant expenditure	RFO required to compile appropriate VAT receipts and recover VAT
1.4 Misappropriation of Council Funds	M	Covers potential misuse of council funds including possibility of Fraud and Deception	All expenditure documented by RFO Issue of council cheques require independent signatures from two councillors/ clerk
1.5 Contested Election	L	Under local government democracy the parish council is obliged to facilitate a poll should a contested election be called	Suitable provision made in precept assessment in order to cover potential cost
1.6 Public Liability	M	Covers the potential for a claim against the council for injury or damages	Assessed as part of the overall insurance cover held by the council
1.7 Loss/Damage of Assets	M	Covers damage to or loss of council assets (including computer equipment) caused by accidental or malicious causes	Reviewed as part of overall insurance cover held by the council
1.8 Level of Insurance	M	Suitability of the level of insurance cover held by the council	Level of insurance cover held reviewed annually prior to renewal

1.9 Deterioration of Assets (Parish Benches)	M	Covers the potential for a claim against the council for injury caused by poor state of repair	Inspection and state of repair to be reviewed at AGM and recorded annually
1.10 Non Compliance with HMRC PAYE Real Time Information (RTI) Rules	M	HMRC rules require verification of salary payments to be made at time of payment	Clerk's salary to be paid by regular direct debits and verification procedure agreed with accountants
2 Personnel			
2.1 Change/Loss of Clerk	H	Loss of functionality of council due to need to replace clerk	Council records, operational and administrative procedures are held in a form that could be readily transferred
2.2 Change/Loss of Chair	L	Loss of functionality of council due to unexpected loss of Chair	Appointment of a Chair and a Vice-Chair is determined annually at the AGM
2.3 Resignation of Councillors	L	Unexpected resignation of council member	Council can be quorum with three members present CBC policies exist for the advertisement of council vacancies and co-option procedure
2.4 Misconduct of Councillors	M	Covers accusations against council members regarding potential misconduct	Members are required to be aware of and comply with Code of Conduct Members are accountable to CBC Standards Officer
2.5 Conflict of Interest	M	Covers accusations against council members regarding potential conflicts of interest	Members required to complete register of interests (held by CBC) Declarations of conflicts of interest requested prior to each meeting
3 Governance			
3.1 Failure to Keep Accounts/Financial Records	H	Failure to record financial transactions on a continuous basis and prepare formal annual accounts	Responsibility of the RFO Current financial position presented at each council meeting Annual accounts presented at AGM
3.2 Failure to Submit Completed Audit	H	Failure to comply with statutory requirement to compile and present annual accounts to external auditor	Responsibility of RFO to prepare return Annual return reviewed and approved by full council at May meeting prior to submission

3.3 Lack of Meeting Minutes/Records	H	Failure to record proceedings of council meetings, compile and subsequently issue minutes	Responsibility of the parish clerk to undertake recording tasks and carry out appropriate distribution procedure Previous minutes reviewed and approved at subsequent meeting
3.4 Appointment of Internal Auditor	H	Covers both the failure to conduct an internal audit and the appropriate appointment of a suitable internal auditor	Re-appointment of internal auditor agreed by full council annually
3.5 Loss of Parish Records	M	Covers damage to, or destruction of parish records due to accidental or malicious actions. Also includes suitability of the means of storage and historic significance	Previous council minutes and parish records archived at LCC county records office. Further review of current parish records will be undertaken as required
3.6 Failure to Hold Regular Meetings	H	Statutory requirement that parish councils hold a minimum number of meetings per year plus an AGM	Meetings are scheduled on an annual basis one year in advance AGM held prior to regular May meeting
3.7 Availability of Information	M	Statutory requirement that parish councils make information available to the public under the Freedom of Information Act	Information availability template completed and held by parish clerk
3.8 Transparency of Information	M	Statutory requirement that parish councils make information accessible for public scrutiny under the Local Audit and Accountability Act 2014	Required information to be accessible on parish website in compliance with Transparency Code
3.9 Cyber Attack on (Clerk's) Computer Operations	L	Disruption to Parish Council operation or information due to malicious software infection of clerk's computer	Council operating information to be backed up by clerk on off-line storage media
3.10 Failure to ensure protection of any personal data processed by the council	L	Council is required to have a Data Protection Policy and appoint a Data Protection Officer under the General Data Protection Regulations (2018)	Council will review Data Protection Policy annually and nominate a suitable DPO as required