

ANDERTON PARISH COUNCIL RISK REGISTER

| IDENTIFIED RISK | IMPACT (H/M/L) | DESCRIPTION | MITIGATING ACTION |
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| 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 |
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| 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 |

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| 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 |
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