

Wrose Parish Council: Risk Register

Date of last review Sep-23

Area	Risk Description	Risk Likelihood	Risk Impact	Risk Impact	Management & Controls	Responsibility	Review & Action Required
Asset Management	Inadequate maintenance and protection of physical assets	Low	Failure to properly maintain assets could lead to untimely and expensive replacement or theft of assets, or contributing to a run-down appearance Reputational damage to WPC due to poor management of street scene	Low - Most items are of relatively low value	Items covered under insurance Informal monitoring of assets and records of inspections maintained Regular grass-cutting of Land off Low Ash	Clerk - Insurance Councillors - inspections	
Asset Management	Asset register is not maintained	Low	Failure to publish Asset Register means failure of annual audit	High	As a minimum Annual review of Asset Register undertaken by WPC Asset Register published online	Clerk	
Asset Management - Street Assets	Planters, lighting, trail signs cause damage to individuals/property for example during high winds items become loose and blow away.	Low	Damage to property or individuals	High	Regular inspections. Move some items if possible if weather forecasts suggest gale force winds likely. Ensure council has appropriate insurance	Councillors for inspections. Clerk to arrange insurance	Insurance due in Oct each year
Asset Management - Land	Land off Low Ash becomes meeting ground for anti-social behaviour	low	Disturbance to neighbours, Littering	Medium	Regular contact with Youth Services to engage young people. Inspections of site. Work with local community support police officer	Councillors to liaise with professionals mentioned	Regular invitation for local community officer to attend council meetings
Asset management - Assets held by Clerk	PC. Mobile Phone, Printer.Books, council papers . Clerk fails to return assets at ending of employment	Low	Items have to be replaced at cost to council. Missing paperwork causes continuity issues	Medium	Chair as key contact with Clerk to arrange for return on items on Clerk's last day.	Chair as key contact with the Clerk	
Asset management - Assets held by councillors	High Viz Jackets - lost or not returned when councillor leaves office	Medium	Items have to be replaced at cost to council.	Low - relatively low value	Clerk to follow up with councillors return of items prior to their departure	Clerk	
Audit - internal	Inaccurate or incomplete information available to internal auditor. Failure to receive internal auditors report in time for submission of annual return	Medium - only short window of time for audit to be undertaken	Unable to submit annual return within required time frames can lead to penalties Reputational damage to WPC	High	Clerk to maintain good records throughout the year to ensure it is easy to meet the requirements of the internal auditor. Appoint internal auditor in good time to allow report to be produced Clerk to manage audit process as Responsible Financial Officer (RFO) YLCA membership ensures regular reminders from YLCA during audit process period	Clerk as RFO	January agenda item to appoint internal auditor
Audit - external (Annual Return)	Failure to submit in time. Inaccuracies	Medium - only short window of time for audit to be undertaken	Failure to correctly complete audit or to submit it within time limits can lead to further investigation and sanction from External Auditors Reputational damage to WPC	High	External auditors contact WPC with reminders in run up to audit process. Clerk to ensure approval of Annual Return is a council meeting agenda item.	Clerk and councillors	
Conduct of council business	Council meetings not being quorate	Low	Unable to undertake decisions on council business	High	Recruit additional councillors when vacancies occur. Ensure adequate notice of apologies for absence for council meeting are provided to the Clerk.	Council/Councillors	
Conduct of council business	Accuracy and legality of notices, agendas, Minutes	Low	May result in decision not taken lawfully	High	Employment of Clerk with appropriate knowledge or training provided. Membership of YLCA to provide help and advice. Councillors also to be aware of regulatory environment.	Councillors and Clerk	
Conduct of council business	Premises inadequate for needs of Council and inaccessible for members of the public	Medium - only limited number of possible venues	Members of the public find it difficult to attend. Councillors find it difficult to work and council fails to meet equality duties and depriving members of the public their democratic rights	High	Current location meets needs of council. Room is at ground floor level	Clerk	

Councillor propriety	Inaccurate or incomplete Registers of Interests and gifts and hospitality in place	Low	Councillors fail to declare conflict of interests leading to poor or illegal decision making that inappropriately benefits Councillors Reputation damage to the Parish Council Potential dissolution of the Parish Council	High	Register of interest completed and links placed on WPC website. Council members are reminded of their obligations re gifts and hospitality by way of printed details on each agenda.	Councillors	Updated Register of Interests completed by Councillors in March 2021. Links to Register of Interests placed online in April 2021.
Council records - paper records	Loss of essential records through theft and/or fire damage. Council Minutes, leases and historical correspondence. Financial records.	Low	Historical records unavailable	High	Electronic copies made of critical documentation	Clerk	
Council records - Electronic records	Loss through; theft, fire damage or corruption of computer	low	Records unavailable	High	Regular back up of documents on clerks 's pc made and stored on one drive	Clerk	
Finance - banking	Failure of bank where balance is held	Low	Collapse of bank where WPC balance is held could lead to loss of money	High	All balances held with a bank covered by the FSCS regulations Balances covered by FSCS rules on balances of <£85,000	RFO	
Finance-banking	Banking errors	Low	Loss of council money	Low - individual transactions that might lead to loss relatively small	Monthly bank reconciliation checks for errors made by the bank. Online banking requires 2 councillors to authorise payments requested by clerk following council approval to pay	Clerk - undertakes bank reconciliations. Nominated councillors undertake bank payment request approvals	
Finance - Records	Financial controls and records are not maintained	Low	Poor financial controls would jeopardise the annual audit process and potentially lead to overspend of council budgets, causing future unplanned cuts Reputation damage to WPC	High	Financial regulations set out key requirements. Monthly finance pack and bank reconciliation reported to the Council. Two signatories on cheques and online banking payments Internal and external audits.	Clerk - provides bank reconciliations. Appropriate councillors sign cheques	
Finance - VAT	Failure to claim eligible VAT refund	Low	Failure to reclaim VAT can lead to lost income for the council	Low. VAT only represents small percentage of council's overall income and long period of claim eligibility	Column for Vat included in Cash book spreadsheet	Clerk	
Finance - VAT	Failure to comply with Customs and Excise Regulations	Medium -tax rules can be complex	Reputational damage for the council. Potential repayments may cause budget issues	Medium	VAT Claims calculated by the Clerk only where invoice is clearly addressed to council. Internal audit provides a further check	Clerk	
Finance - Budget	Failure to follow budget process	Low	Failure to properly budget can jeopardise audit process and lead to poor decision making on setting the precept Lack of public discussion on budget can cause reputation damage to WPC and contribute to lack of transparency and accountability	High	Council receive draft budgets in the late autumn. Precept derived directly from this. Expenditure against budget reported to Council monthly. Budget published online in accordance with regulations.	RFO	Prepare draft budget for council to consider in November
Finance - Precept	Inadequacy of precept	Low	Failure to amend Precept to match budget ambition may lead to inability to deliver new or expanded programmes	Medium.	To determine the precept amount required, the Parish Council regularly receives budget update information and the budget/precept is an agenda item at Council meetings in November and January.	RFO	
Finance - Precept	Precept not submitted to BMDC	Low	Failure to consider and submit Precept may lead to budget freeze and failure to meet budget ambitions	Medium	Submitted by the RFO in writing to BMDC following budget/precept approval and before end January. BMDC contact WPC in run-up to precept setting period with forms and reminders.	RFO	January deadline for precept request
Finance - Banking	Two councillors not being available to sign cheques	Low	Payments to suppliers delayed	Medium	Cheque use phased out, online banking allows councillors to authorise payments at a time that suits them	Councillors with cheque signing authority	

Finance - Banking	Two councillors not being available to sign off online banking transaction	Low	Payments to suppliers delayed	Medium	Ensure at least 3 councillors are included on the authorisation mandate	Clerk	
Finance - Best Value	Failure to obtain competitive prices for goods and services	Medium	Residents do not receive value for money	Medium	Financial regulations set out requirements to obtain 3 quotes in certain circumstances. Councillors need to take into account value for money when deciding whether to approve work to be done	Clerk/RFO - in obtaining quotes. Councillors - in taking decisions to approve works	
Insurance	Insurance not in place	Low	No insurance would mean exposure to liabilities relating to assets and events for WPC and potential risk to third parties and the public	High	Insurance is in place and renewed annually at public meeting.	Clerk as RFO	Insurance expires 31 Oct
Insurance	Inadequacy of insurance	Low	Failure to ensure sufficient insurance coverage could lead to unplanned exposure to liabilities relating to assets and events for WPC	High	Annual Insurance review should also include review of coverage against planned activities and projects to ensure it is kept up to date and ensure adequate public and employer liability cover is included	Clerk as RFO	
Insurance	Cost increase	Low	Insurance costs go up increasing pressure on council budgets	Low - opportunities to compensate via changes in the precept	Insurance review should also include review of alternate providers to ensure competitiveness of insurance costs	Clerk as RFO	
Legal Liability	Activities undertaken are not within legal powers	Low	WPC acting outside of its legal powers could expose council and councillors to legal action	High	Clerk checks legal position on any new proposal. Legal advice to be sought where necessary. Provide appropriate training for CLRs and Clerk to stay updated on legislation/regulatory changes	Clerk/Councillors	
Legal Liability - Meeting requirements	Proper and timely reporting via the minutes does not take place	Low	Failure to record and publish minutes will impact audit process and create a lack of accountability and transparency at the council Reputation damage to WPC	Medium	Minutes of meetings are approved by the Council on a monthly basis. Minutes are published on Wrose Parish Council website and provided at subsequent meeting.	Councillors approve minutes Clerk publishes minutes	
Legal Liability - Freedom of Information	Non-compliance with Freedom of Information Act statutory requirements	Low - no of requests low. Although council may be inexperienced at responding	Reputational damage for the council. Additional time incurred if required to respond to ICO following a complaint. Non compliance and potential action against the council by the ICO	Medium	The council has a schedule of publications on its website which is reviewed on an annual basis	Clerk	
Legal Liability - Data Protection	Non-compliance with Data Protection Act and GDPR Including inadequate storage and protection of council information and data	Medium	Fines and reputational damage	High	Registration with ICO. Regular review of council's data protection policies. Annual personal data audit to highlight data that needs to be kept securely. Use of .gov.uk email addresses for all council email correspondence. General Privacy notice and data protection policies available on the website	Clerk to ensure registration with ICO and regular policy reviews. Councillors and staff to comply with all GDPR policies	
Staffing	Inability to employ and retain an effective Clerk and RFO	Low	High cost of a locum clerk would have budget implications. Potential interruptions in the work the council could undertake due to resource constraints. Potential loss of procedural knowledge. Councillor time commitment to retrain new staff	High	Ensure competitive remuneration package in place. Hold annual appraisal sessions with current clerk to understand career aspirations and how the Council can support these.	Chair as line manager to Clerk	Clerk's annual appraisal to take place December each year
Staffing	Work demands might exceed the contractual hours of the Clerk	Medium	Delays in completion of work.	Low. Work can be prioritised to ensure critical works gets completed	Ensure Clerk is clear about council priorities so that critical work is undertaken. Consider payment of overtime if additional hours needed on a short term basis up to amount agreed by full council	Chair as line manager to Clerk	
Staffing	Incorrect wages, pension payment calculations and Tax or NI deductions	Low (given current controls)	Staff paid incorrectly .	Medium - staff may suffer financial hardship if they later have to try to pay back over payments	Payroll outsourced to professional provider (BMDC). Clerk to manage the service agreement with BMDC)	Clerk/BMDC	Annual service agreement with BMDC agreed
Service provision - Christmas lights	Lights are inappropriately installed resulting in risks of trailing wires or even electrocution	Low	Injury to individuals	High	Outsource to professional installation company run by Bradford Metropolitan District Council. BMDC undertake safety checks on lights each year (paid for by WPC)	Clerk	Clerk to raise agenda item to purchase lights from MBDC in October each year

Service Provision - Play in the Park	Danger to children due to unsafe play equipment or contact with inappropriate adults	Medium	Children harmed	High	Outsource provision of activity to professional organisation - run by Bradford Metropolitan District Council	Clerk	Clerk to raise agenda item to book Play in Park events from MBDC in November each year
Service Provision - Gifting of grants	Grants not used on item given for	Low	Public money has been misdirected	Medium	All grant applicants have to complete a formal grant application process in which they commit to provide receipts and invoices for items purchased. Clerk to follow this up if they are not supplied	Clerk	
Service Provision - Markets	Multiple				Separate Risk assessments completed for event	Clerk and Chair	Review prior to each market event