

Holt Parish Council
The Village Hall, The Street, Holt, BA14 6QH
e: clerk@holtparishcouncil.gov.uk m: 07375 934468

This register has been produced to enable the Parish Council to assess the risks that it faces; and to satisfy itself that it has taken all available measures to mitigate those risks. In pursuit of the above:

(1) Key Council activities and assets have been identified. (4) Management and control measures to mitigate the risks are taken; or the risks acknowledged as acceptable.
(2) Risks associated with those activities and assets are identified. (5) Risks and mitigation measures are monitored, reviewed regularly (at least annually) and revised as appropriate.
(3) Risks are evaluated.

1. FINANCE, GOVERNANCE, AND MANAGEMENT					
Subject	Risk(s) Identified	Impact	Probability	Management/Control of Risk	Risk Assessment
		Significant Moderate Minor	High Medium Low		
1. Precept and Budget	a) Precept may be inadequate. b) Budget and reserves inadequate. c) Precept may be excessive.	Significant	Low	The Council determines the precept requirement when setting a budget at its January meeting ahead of the new financial year. There is a low risk that budget information is not correct or not up-to-date. Ultimately, control rests with the Council, which is answerable to the electorate, through effective financial management and forecasting.	Accept the risks. Existing procedures effective and adequate.
2. Reporting and Auditing	a) Information is inaccurate, inadequate, not up-to-date and/or misleading. b) Communication is ineffective and/or confused. c) Poor and inefficient internal auditing. d) Ineffective external auditing.	Moderate	Low	A report on the current financial position is presented to each Council meeting for scrutiny and consideration which includes a review of any variances and the reasons for the same. Monthly and quarterly situations are approved by the Council, further to oversight and examination by the Finance Councillor, prior to an annual review which is then subject to examination by the internal auditor and then external auditor. The resultant position is then, as required by law, made available to the public.	Accept the risks. Existing procedures (including the essential role of the Finance Councillor) effective and adequate.
3. Financial Records	a) Records are inadequate, inaccurate and/or not up-to-date. b) Financial irregularities.	Moderate	Low	Records are reported as above and managed by the Clerk according to detailed Financial Regulations (based on those produced by NALC). The Regulations are reviewed each year and the records considered by the Finance Councillor prior to being the subject of a comprehensive annual scrutiny by the Council's internal auditor before submitted for external audit.	Accept the risks as the situation is monitored regularly. Existing procedures effective and adequate.
4. Banks and Banking	a) Inadequate checks of bank transactions. b) Mistakes. c) Loss. d) Charges incorrect.	Moderate	Low	The Council Financial Regulations set out the requirements for banking, cheques, payments and reconciliation of accounts. The latter is effected at each Council meeting such that any problems, albeit rare, can be identified and resolved at the earliest. Bank statements are checked monthly as a minimum, including by the Finance Councillor. In practice, the Clerk checks more frequently on-line.	Accept the risks. Existing procedures effective and adequate.

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5. Goods and Services	a) Goods not supplied but invoiced. b) Invoices incorrect. c) Unpaid invoices.	Minor	Low	Financial Regulations and Standing Orders set out the requirements for the ordering of supplies and services, and procedures for dealing with invoices and payments. Each Council meeting includes a schedule of payments for the potential approval of councillors. Payments must be authorised by the Council, with cheques and invoices requiring a minimum of two signatories.	Accept the risks. Existing procedures effective and adequate.
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6. Best Value and Contracts	Work awarded incorrectly, inappropriately or established procedures not followed.	Moderate	Low	Council practice requires the seeking of more than one quotation for any significant work required to be undertaken or goods purchased. For more substantial contracted services, competitive tenders would be sought. All procedures are set out in Standing Orders and Financial Regulations.	Accept the risks. Existing procedures effective and adequate.
7. Salaries and PAYE	a) Salary paid incorrectly. b) Wrong hours paid. c) Wrong rate paid. d) PAYE not paid to HMRC on time.	Minor	Low	The Council is registered as an employer with HMRC whose on-line real-time PAYE facility is operated by the Clerk. There is a risk of payments being late which would trigger fines by HMRC. However, this is not a serious risk. Salaries are subject to annual review by the Council, and payslips are inspected by two councillors prior to payments being made.	Accept the risks. Existing procedures effective and adequate.
8. Employees	a) Fraud by staff. b) Unauthorised or unapproved actions by staff.	Moderate	Low	Essential training is provided to the Clerk who also has access to help and advice both from SALC and councillors, especially the Finance Councillor and Chairman. The Clerk's responsibilities are laid out clearly in the job description and only decisions taken by the Council are enacted by the Clerk. While the Clerk is the Responsible Financial Officer, spending requires Council approval and all cheques must be signed by two councillors. The risks are low.	Accept the risks. Existing procedures effective and adequate.
9. Elections	a) Costs. b) Opportunity costs should no persons come forward to fill vacancies.	Moderate	Medium	There is no guarantee that any councillor vacancy, even in an election year, will require a formal ballot. At any time, an estimate of election costs can be obtained from MSDC. Ahead of an election year, such costs are budgeted. In between election years any vacancy may incur costs for which there is no planned provision.	Accept the risks but ensure that action is taken, especially in election years, to advertise opportunities - not least, to enhance and encourage the local democratic process. Existing procedures effective and adequate.
10. Annual Governance and Accountability Return (AGAR)	a) Not submitted on time. b) Failure to adhere to audit requirements. c) Errors in records/submission. d) Failure to publicise accounts.	Minor	Low	The Council has Financial Regulations which set out the requirements in addition to those defined by the statutory audit process. Guidelines and help available ensure risks associated with the process are minimal. Similarly, there is a low risk of errors given Council financial monitoring and management procedures. The AGAR is scrutinised by both the Council and internal auditor prior to submission to the external auditor. Any errors or omissions would result in minor fines.	Accept the risks. Existing procedures effective and adequate.
11. Statutory Documents (Minutes, Agendas etc.)	Are inaccurate, incomplete, not comprehensive and/or fail to follow statutory requirements and published guidelines.	Minor	Low	Documents are drafted by the Clerk and adhere to legal requirements. Agendas are produced in consultation with the Chairman and published in accordance with statutory timescales. Minutes must be approved by the full Council.	Accept the risks. Existing procedures effective and adequate.
12. Members' Interests	a) Conflicts of interest are not properly declared and/or recorded. b) Registers of interests are not up-to-date, inaccurate or misleading	Minor	Medium	Each Council meeting includes a formal agenda item to enable members' interests to be declared. Within a relatively small village, it can sometimes be difficult to know when to declare a pecuniary/non-pecuniary interest. The Clerk can only advise members as it is the responsibility of individual councillors to make any declarations known and for each councillor to regularly review his/her register of interests to ensure it does not become outdated.	Accept the risks. It is the responsibility of each councillor to conduct himself/herself in a way that precludes the risk becoming manifest.
13. Insurance	a) Adequate. b) Cost prohibitive.	Moderate	Low	Insurance cover is subject to an annual review by the Council to ensure it is adequate, includes all relevant assets and provides for appropriate risks.	Accept the risks as the situation is monitored regularly. Existing procedures effective and adequate.

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14. Data Protection	<p>a) Inadequate policy and process for handling any requests received.</p> <p>b) Entry on the national Register of Data Controllers becomes out-of-date.</p>	Moderate	Low	<p>The Council is bound by and adheres to the legal requirements of both the Data Protection Act 2018 and General Data Protection Regulation (GDPR). To date, it has had no request for access to personal data but this situation can change at any given moment. If it did, then the implications in terms of hours required to process and satisfy any request would be unlikely to be significant as little personal data is retained by the Council. The Council is registered with the Information Commissioner's Office (ICO) as a Data Controller.</p>	Accept the risks. Existing procedures effective and adequate.
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15. Freedom of Information (including Environmental Information Regulations)	Inadequate policy and process for handling any requests received.	Moderate	Low	<p>The Council has had no request to date for any information under the legislation but this situation can change at any given moment. If it did, then the implications in terms of hours required to process and satisfy any request could be significant and costly (as evidenced by Walberswick Parish Council 2009-2011).</p>	Accept the risks.
16. "Transparency Code for Smaller Authorities"	Failure to comply with the Code whose requirements became effective as of July 2015	Moderate	Medium	<p>The Council is committed to openness and transparency, not least through the village website. Specific information is required to be published and the Council works actively to ensure both that, and more, is made available to residents and the wider public. Failure to publish such information would be likely to have an adverse impact upon the end-of-year audit procedure.</p>	Accept the risks. Existing procedures effective and adequate.
17. Business continuity	Risk of Council not being able to continue its business due to an unexpected or tragic circumstance	Significant	Low	<p>All files and recent records are kept at the Clerk's home. The Clerk makes regular back-ups of files to a USB stick. In the event of the Clerk being indisposed the Chairman to contact the Kent Association of Local Councils for advice.</p>	Existing procedures adequate. Review when necessary.
18. Councillor allowances/expenses	Councillors overpaid	Low	Low	<p>Any expenses are claimed by presenting the relevant receipt to the Council for approval. No allowances are allocated to Parish Councillors.</p>	Existing procedure adequate.
19. Legal powers	Illegal activity or payments	Low	Low	<p>All activity and payments within the powers of the Parish Council to be resolved and Minuted at full Parish Council Meetings</p>	All activities and payments Minuted.
20. Council records – Paper	Loss through: theft Fire Damage	Moderate	Low Medium Low	<p>The Parish Council records are stored at the home of the Clerk. Records include current correspondence, Minute books, cash book, bank statements, insurance, etc. Recent materials are in a plastic box in the clerk's home office. Some are in a councillor's garage.</p>	Damage (apart from fire) and theft is unlikely and so provision adequate.

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21. Council records -electronic	Loss through: Theft, fire, damage, corruption of computer	Moderate/ significant	Low Low Low Low	The Parish Council's electronic records are stored on a computer at the Clerk's home. Back-ups of the files are uploaded at regular intervals on to OneDrive.	Existing procedure adequate.
22. Meeting location	Adequacy Health & Safety	Minor	Moderate	The Parish Council Meetings are held in the upstairs meeting room of Holt village hall. The premises and the facilities are considered to be adequate for the Clerk, Councillors and Public who attend from Health & Safety and comfort aspects.	Existing location adequate.
2. PHYSICAL EQUIPMENT					
Subject	Risk(s) Identified	Impact	Probability	Management/Control of Risk	Risk Assessment
		Significant Moderate Minor	High Medium Low		
1. Assets	a) Destruction, vandalism, accidental damage or theft. b) Injury. c) Damage to other property.	Moderate	Medium	An annual review and inspection of all Council assets is undertaken both for insurance and maintenance provisions. Action is also taken at the earliest when assets are reported as damaged or in need of repair.	Accept the risks as the situation is monitored regularly. Existing procedures effective and adequate. Risks mitigated by insurance where appropriate and possible.
2. Defibrillator	a) Loss, e.g. fire or damage. b) Failure to operate on demand. c) Potential litigation if failure to operate.	Significant	Medium	Necessarily, the device is housed in a readily accessible location but one in which it could be damaged. Volunteers monitor its condition and any potential problems, it is hoped, would be identified and subject to immediate remedial action. Potential litigation in the face of it not working on demand are covered by the Council insurance.	Accept but monitor the risks. Damage is low risk and theft unlikely. Insurance applies to any liabilities from the device not working when needed.
3. ENVIRONMENT					
Subject	Risk(s) Identified	Impact	Probability	Management/Control of Risk	Risk Assessment
		Significant Moderate Minor	High Medium Low		
1. Rivers and Roads	Flooding	Significant	High	Risks to Council assets within the areas prone to flooding are mitigated by insurance. Physical matters relating to the River Rat are handled by volunteers in the form of the River Working Group which in turn and as needed, works with relevant bodies such as the Environment Agency. The Council liaises with, supports and endorses the work of the Group albeit it has no direct control over its activities. Flooding and drainage matters elsewhere in the village are monitored regularly and issues brought to the attention of appropriate authorities, especially the County Council.	Necessarily, the risks are monitored constantly. Escalation procedures are engaged where preventative measures are shown to be ineffective due to unforeseen circumstances or situations which are outside the control of the Council.

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4. LIABILITY					
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1. Legal Powers	Illegal activity or payments	Moderate	Low	All activity and payments made within the powers of the Parish Council (not ultra vires) and to be resolved and clearly Minuted.	Existing procedure adequate.
	Working Parties taking decisions	Moderate	Low	Ensure established with clear terms of reference.	Existing procedure adequate.
2. Minutes/ Agendas/ Notices/ Statutory documents	Accuracy and legality	Moderate	Low	Minutes and agenda are produced in the prescribed method by the Clerk and adhere to the legal requirements.	Existing procedure adequate. Guidance/training to Chair should be given (if required). Members to adhere to Code of Conduct.
	Business conduct		Low	Minutes are approved and signed at the next Council meeting. Minutes and agenda are published according to the legal requirements. Business conducted at Council meetings should be managed by the Chair.	
3. Public Liability	Risk to third party, property or individuals	Moderate	Medium	Insurance is in place. Risk assessments carried out to comply with requirements.	Existing procedures adequate. Ensure risk assessments are carried out.
4. Employer Liability	Non-compliance with employment law	Low	Low	Undertake adequate training and seek advice from the Kent Association of Local Councils.	Existing procedures adequate.
5. Legal Liability	Legality of activities	Moderate	Medium	Clerk to clarify legal position on proposals and to seek advice if necessary. Council always receives and approves Minutes at meetings. Retention of document policy in place.	Existing procedures adequate.
	Proper and timely reporting via Minutes	Low	Low		
	Proper document control	Low	Low		
5. COUNCILLORS' PROPRIETY					
Subject	Risk(s) Identified	Impact	Probability	Management/Control of Risk	Risk Assessment
Members' interests	Conflict of interest Declaration of Councillors' Pecuniary interests	Moderate Moderate	Medium	Councillors have a duty to declare any interests at the start of the meeting. Declaration of Pecuniary Interest forms to be reviewed regularly by Councillors, and published on the Parish Council website.	Existing procedure adequate. Members to take responsibility to update their Register.