

GREAT & LITTLE CARLTON PARISH COUNCIL RISK MANAGEMENT

Risk Status Indications

The adopted risk management methodology uses a traffic light colour against each risk item to confirm its current status.

The colour coding is defined as follows:

- This identified risk is being effectively managed with adequate reviews, processes and/or documentation as appropriate.









- *As applicable, either*

This identified risk is being managed. However, there are aspects of risk management, which ought to be improved to achieve a green status. It is recognised that sometimes improvements may be difficult to achieve and remedial work may take time (e.g. a need for Councillor training).

or

This identified risk is not under adequate management. However, if this risk arises, it will have a minimal impact upon the Council. Whilst attempts can be made over time to improve the management of this risk, there may be occasions where the cost of mitigation is not warranted (e.g. holding spare parts or equipment).

- This identified risk, which has a serious potential impact upon the Council is not under adequate management. This represents a key risk, which will be highlighted to meetings of the Council until such time that it is adequately managed or mitigated. Certain key risks with a low probability may be entirely beyond the management control capability of the Council – such risks may retain a red status upon the agreement of Council.

Aim	Risk	Method used to Minimise Risk	Person(s) Responsible	Status 
<p>1. To ensure compliance with Acts of Parliament, other legislation, the Council's Standing Orders, Financial Regulations and Code of Conduct.</p> <p><i>Including:</i> Freedom of Information Data Protection Local government legislation Equality of opportunity</p> <p><i>continues</i></p>	a. Lack of knowledge of regulations and codes.	Ensure that all Councillors have copies of or access to relevant information through LALC, copies of the adopted Code of Conduct, Financial Regulations and Standing Orders and a copy of the latest edition of the Good Councillors Guide. Highlight essential parts and provide specific training where possible.	Chair Clerk All councillors LALC	
	b. Absence of Standing Orders	Ensure that Standing Orders are produced, understood by councillors, and reviewed at least once per year.	Chair Clerk	
	c. Actions by the Council outside its powers as set out by Parliament.	As at 1a above, but ensure that, as necessary, powers are highlighted or extracted into an effective summary.	Chair Clerk	
	d. Lack of commitment to regulations and procedures.	Regular reference to appropriate regulations in agenda items. Appropriate delegation of responsibilities to councillors and committees. Compliance with appropriate procedures.	Chair All councillors Clerk	
	e. Items purchased without proper tendering procedures, resulting in accusations of commercial favoritism.	Ensure that all councillors are aware of regulations regarding estimates and full tender procedures. Introduce practice of estimates for all purchases over an agreed figure.	Chair Clerk RFO/Facilities Mngr Property Services Committee	
	f. Payments made without prior approval and adequate control.	Ensure all payments are approved in accordance with the Financial Regulations and properly recorded. Keep cash payments to a minimum, and avoid if possible.	Clerk RFO/Facilities Mngr	
	g. Lack of control of signatories to cheques/online payments.	Keep authorised signatories to a minimum but consistent with practicalities.	Clerk RFO	

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<p><i>continued</i></p> <p>1. To ensure compliance with Acts of Parliament, other legislation, the Council's Standing Orders, Financial Regulations and Code of Conduct.</p>	<p>h. VAT not properly accounted for, resulting in over-claims and large demands from HMRC.</p>	<p>Ensure appropriate publications held and that Clerk/RFO has a good knowledge of regulations.</p>	<p>Clerk RFO</p>	<p>●</p>
<p>2. To identify and regularly review the Council's priorities and risks.</p>	<p>a. Lack of knowledge of setting objectives, setting priorities, and identifying risks to their achievement.</p> <p>b. Lack of commitment by council members</p> <p>c. No risk analysis carried out.</p> <p>d. No steps taken to combat identified risks</p> <p>e. An inadequate complement of councillors to manage the business of the council</p>	<p>All councillors to be made aware of need for objectives and identification of risk. Attend training sessions and refresher training.</p> <p>Add risk assessment to agenda at least quarterly, reviewing particular items, and results against those items.</p> <p>As at 2a above. Ensure that completion of the risk assessment is given high priority, as a requirement of the Audit Commission</p> <p>As at 2b above.</p> <p>All councillors to strive to work in a constructive manner in accordance with the Code of Conduct and to welcome and encourage new councillors. All councillors to cooperate to share the workload.</p>	<p>Chair Clerk All Councillors</p> <p>Chair Clerk</p> <p>Chair All Councillors Clerk</p> <p>Chair All Councillors Clerk</p> <p>All Councillors Clerk ELDC</p>	<p>●</p> <p>●</p> <p>●</p> <p>●</p> <p>●</p>
<p>3. To influence others, such as Lincolnshire County Council, East Lindsey District Council and other Government organisations to recognise the requirements and interests of the local population. <i>continues</i></p>	<p>a. Lack of effective lines of communication with other organisations.</p> <p>b. Lack of effective lines of communication with parishioners.</p>	<p>Note all communication lines which are essential or beneficial and establish/maintain contacts by name and where possible face-to-face.</p> <p>Take every opportunity to publicise role of Parish Council using the Earburn, notice boards, "flyers" and the Annual Parish Meeting. Use key issues to raise the profile of PC and to test parishioners' views.</p>	<p>Chair Clerk</p> <p>Chair All Councillors Clerk</p>	<p>●</p> <p>●</p>









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<p><i>continued</i></p> <p>3. To influence others, such as Lincolnshire County Council, East Lindsey District Council and other Government organisations to recognise the requirements and interests of the local population.</p>	<p>c. Lack of preparation on subjects requiring influence.</p> <p>d. Lack of confidence by Parish Councillors.</p>	<p>Ensure all councillors are aware of need for careful research and are guided as to where to obtain relevant information.</p> <p>Experienced councillors and Clerk to assist newcomers to understand roles and responsibilities, to establish essential contacts and to gain procedural awareness.</p>	<p>Chair Clerk</p> <p>Chair All Councillors Clerk</p>	<p>●</p> <p>●</p>
<p>4. To ensure that all councillors are aware of their responsibilities, and possible liabilities, and to provide adequate insurance cover for all likely risks.</p>	<p>a. Lack of knowledge of possible culpability of councillors.</p> <p>b. Lack of education of Councillors regarding culpability.</p> <p>c. Inadequate insurance cover taken out – property, personal liability, employer’s liability.</p> <p>d. Councillors fail to declare interests and participate in inappropriate decision making, which has a material impact upon the decisions taken and the public perception of the Council.</p>	<p>Creation of Standing Orders and Code of Conduct and familiarisation with those matters where greatest risk occurs.</p> <p>Experienced councillors and Clerk to assist newcomers to understand culpability. To attend training courses and refresher training as available (see LALC annual training scheme).</p> <p>Review risk assessment by including on agenda at least quarterly. Delegate responsibility for keeping up-to-date with insurance requirements to the Policy & Resources Committee.</p> <p>All councillors to be reminded to abide by the Code of Conduct and the register of interests and to be alert to potential breaches of both. As far as is possible, the Clerk to ensure the register of interests are complete and up to date.</p>	<p>Chair Clerk</p> <p>Chair All Councillors Clerk</p> <p>Chair Clerk Policy & Resources Committee</p> <p>Clerk All Councillors ELDC</p>	<p>●</p> <p>●</p> <p>●</p> <p>●</p>
<p>5. To keep appropriate books of account accurately and up-to-date throughout the financial year. To maintain secure banking facilities.</p> <p><i>continues</i></p>	<p>a. Lack of knowledge of accounting requirements</p> <p>b. Lack of commitment to accounting requirements.</p>	<p>Ensure all councillors are familiar with current Financial Regulations. Regularly review Standing Orders and Financial Regulations. Ensure all Councillors are aware of the lack of cover under the Financial Services Compensation Scheme.</p> <p>As at 5a above. RFO to produce financial reports at all Council meetings. Internal audit reports to be made available to all councillors and any recommendations to be acted upon promptly.</p>	<p>Chair All Councillors Clerk</p> <p>All Councillors RFO Internal Auditor</p>	<p>●</p> <p>●</p>










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<p><i>continued</i></p> <p>5. To keep appropriate books of account accurately and up-to-date throughout the financial year. To maintain secure banking facilities.</p>	c. Bank charges unnecessarily incurred	RFO to carry out regular inspection of books of account. Internal audit to be undertaken every six months.	RFO Internal Auditor	
	d. Inaccuracies in recording amounts and totals in books of account. Bank reconciliations not carried out.	RFO to ensure that books of account are formatted in such a way that internal controls are included and activated. Regular internal audits to advise on internal controls required.	RFO Internal Auditor	
	e. Inaccuracies and interest losses caused by account transfers.	Keep number of accounts to a minimum but ensure that any large credit balances are deposited in an interest bearing account.	RFO Full Council	
	f. To ensure that the banking facilities of the Council are secure and offer value for money.	Using information available in the public domain, the RFO to periodically review the Councils banking arrangements in respect of achieving both value for money and security, but noting that changing accounts may itself incur some risks.	All Councillors RFO Internal Auditor	
	g. Inadequate control of cash receipts and payments.	Avoid cash payments and receipts if possible. Where cash receipts are unavoidable to record each receipt into a cash book and to issue the payee with a paper receipt. Cash payments, if unavoidable, shall be claimed as expenses by Officers and Councillors with receipts being presented as evidence.	RFO All Councillors	
	h. Books of account not kept up to date/ invoices not posted promptly.	Regular checks by RFO and internal auditor. Financial reports at all Council meetings.	RFO Internal auditor Finance Committee	
	i. Internal controls not in place or not operated.	As at 5h above.	RFO Internal auditor Finance Committee	
	<p><i>continues</i></p>	j. Payments missed or delayed.	As at 5h above.	As for 5i above

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<i>continued</i> 5. To keep appropriate books of account accurately and up-to-date throughout the financial year. To maintain secure banking facilities.	k. RFO taken ill or leaves without replacement	The internal auditor can be called upon for advice. Councillors to be familiar with all aspects of financial matters. Local Procedures to exist to explain processes. Electronic payments will be available.	RFO Finance Committee	
6. To ensure that payments made from Council funds and the use of assets, represent value for money, are adequately managed, and comply generally with the wishes of the residents.	a. Lack of knowledge of wishes of residents. b. Use of funds not giving value for money. c. Use of funds not in accordance with the wishes of the residents. d. Charges for use of facilities inadequate or excessive. e. Fund raising not properly controlled or not in accordance with regulations.	As at 3b above Ensure residents and other stakeholders (i.e. local organisations) are consulted on major financial issues, which impact upon them. Effective budget planning processes and appropriate tendering. Creation of a rolling plan for projects and maintenance expenditure. As at 2a above. As at 6a above. Effective financial management by RFO. Internal audit checks. All councillors to be aware of need to check regulations before commencing fund-raising activities. Effective financial management by RFO.	All Councillors Clerk Clerk RFO All Councillors All Councillors Clerk All Councillors All Councillors Clerk RFO	    
7. To ensure that the annual precept requirement results from an adequate budgetary process; progress against the budget is regularly monitored; and reserves are appropriate. <i>continues</i>	a. Lack of knowledge of budgetary process, and of Council regulations. b. Lack of commitment to budgetary process.	Ensure regulations are issued to all councillors. Place item on agenda early in year to remind councillors of budget process and actions required. Encourage councillor training. Delegate responsibility for managing the initial budgetary process to the RFO. As at 7a above Involve all councillors in budgetary process, not solely the Clerk/RFO.	All Councillors RFO Clerk All Councillors Chair	 









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<p><i>continued</i></p> <p>7. To ensure that the annual precept requirement results from an adequate budgetary process; progress against the budget is regularly monitored; and reserves are appropriate.</p>	<p>c. Inadequate consideration of requirements for annual precept.</p> <p>d. Calculation not in accordance with Council regulations.</p> <p>e. Inadequate internal controls with regard to monitoring expenditure.</p> <p>f. Reserves too low or too high</p>	<p>Place item on agenda early in year to remind councillors of budget process and actions required. Delegate responsibility for managing the initial budgetary process to the RFO. Start budget build in November well ahead of submission date.</p> <p>Checks by RFO and Internal Auditor.</p> <p>Checks by RFO and Internal Auditor. Financial and budget progress reports to all Council meetings.</p> <p>The general reserve (not earmarked) to be at least 25% of typical annual income or as otherwise advised by the RFO / Internal auditor. The general reserve (not earmarked) not to exceed 75% of typical annual income or as otherwise advised by the RFO / Internal auditor.</p>	<p>All Councillors RFO Clerk</p> <p>RFO Internal auditor</p> <p>RFO Internal auditor All Councillors</p> <p>RFO Clerk All Councillors</p>	<p>●</p> <p>●</p> <p>●</p> <p>●</p>
<p>8. To explore all possible sources of income, and ensure that expected income is fully received.</p> <p><i>continues</i></p>	<p>a. Lack of knowledge of possible sources of income e.g. grants.</p> <p>b. Lack of commitment to pursue possible sources of income.</p> <p>c. Receipts not banked or not banked promptly.</p>	<p>Encourage training and conference attendance to gain experience of all grants available and application procedures.</p> <p>As at 8a above.</p> <p>Regular checks by RFO and Council. Internal audit checks.</p>	<p>Chair Clerk</p> <p>All Councillors Clerk</p> <p>RFO Internal audit</p>	<p>●</p> <p>●</p> <p>●</p>









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<p><i>continued</i></p> <p>8. To explore all possible sources of income, and ensure that expected income is fully received.</p>	<p>d. VAT claims not made promptly or made incorrectly.</p>	<p>Ensure Clerk has appropriate and up-to-date VAT official publications. Regular checks by RFO. Internal audit checks.</p>	<p>RFO</p>	<p></p>
<p>9. To ensure that salaries paid to employees and amounts paid to contractors are paid in line with Council regulations and budget and statutory legislation. Ensure payments are adequately monitored.</p>	<p>a. Inappropriate rate of pay to employees.</p> <p>b. Tax and NI arrangements not in accordance with regulations.</p> <p>c. Amounts paid to contractors not in accordance with contract and inadequately monitored.</p>	<p>Ensure employee regulations are available and understood by Clerk. Checks by RFO. Internal audit checks.</p> <p>As at 1 above.</p> <p>Checks by RFO and internal audit. Monitoring of contract expenditure by the Property Services Committee.</p>	<p>RFO Full Council</p> <p>RFO Internal audit</p> <p>RFO Internal audit</p>	<p></p> <p></p> <p></p>
<p>10. To ensure that year end accounts are prepared on the correct accounting basis, on time, and supported by an adequate audit trail.</p>	<p>a. Lack of knowledge of Council regulations and procedures.</p> <p>b. Late or non- submission of annual accounts.</p>	<p>Compliance with Financial Regulations and Standing Orders. Attend training seminars where available.</p> <p>Compliance with the instructions of the External auditor. RFO to monitor progress against timetable and report to Council meetings.</p>	<p>Clerk RFO All Councillors</p> <p>Clerk RFO Internal auditor All Councillors</p>	<p></p> <p></p>
<p>10. To ensure that year end accounts are prepared on the correct accounting basis, on time, and supported by an adequate audit trail.</p>	<p>c. Year end accounts not prepared, inaccurate, or not in accordance with Council requirements.</p>	<p>Checks by RFO. Internal audit checks.</p>	<p>Clerk RFO Internal auditor All Councillors</p> <p>Clerk</p>	<p></p>

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	d. Inadequate audit trail from records to final accounts.	As at 10c above.	RFO Internal auditor All Councillors	
11. To identify, value, and maintain all the assets of the Parish Council, and ensure that asset and investment registers are complete, accurate and properly maintained.	a. Lack of knowledge of assets of Parish Council.	Ascertain and record all significant assets for which Parish council is responsible. Create and maintain a permanent asset register.	RFO	
	b. Assets lost or misappropriated	Establish who is responsible for security and maintenance of each asset. Regular monitoring of location and use of assets by the Policy & Resources Committee.	RFO	
	c. Inadequate or inaccurate valuation of the council's assets.	Arrange for periodic review of valuations and arrange for professional valuation where necessary. Internal audit checks. <i>[Note that the Annual Return now requires original asset values not current values.]</i>	RFO All Councillors	
	d. Asset register not established or inadequately maintained.	Create asset register in accordance with Audit Commission requirements.	RFO All Councillors	
Aim	Risk	Method used to Minimise Risk	Person(s) Responsible	Status   
12. To carry out adequate safety checks on the public open space and street furniture owned by the Council.	a. The lack of or an inadequate programme of maintenance allows the persistence of safety hazards (e.g. trip hazards, dangerous trees, faulty gates, faulty seats, faulty bins etc).	Regular checks by the Facilities Manager, other Officers and Councillors. Prompt attention to hazards/problems once identified. Prompt attention to issues raised by all users. Engagement of suitable contractors to conduct ongoing maintenance works (including the periodic professional checking of trees).	Clerk All Councillors Contractors Public users	