

**WISBOROUGH GREEN PARISH COUNCIL  
MANAGEMENT AND FINANCIAL RISK ASSESSMENT 2021/2022  
APPROVED BY THE PARISH COUNCIL ON 16<sup>TH</sup> NOVEMBER 2021**

Risk assessment is the identifying and analysing of events that may negatively impact upon individuals, working conditions, workplace activities and environmental factors. The Parish Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, in so far as is practically possible.

This document has been produced to enable Wisborough Green Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise.

| <b>Business Continuity</b> |   |                                 |  |   |  |
|----------------------------|---|---------------------------------|--|---|--|
|                            | <b>Description of Risk</b>                | <b>Risk Level<br/>H / M / L</b> | <b>Mitigation or Control</b>   | <b>Risk Level<br/>After Control<br/>H / M / L</b> | <b>Review / Assess / Revise</b>  |
| 1                          | Long term incapacity/absence of the Clerk | <b>Medium</b>                   | Councillors can provide short term cover. Long term cover is available via WSALC Locum Service, the cost of which is covered by the current insurance provider in respect of illness. The Chairman has a sealed envelope with the Clerk's computer login details.                    | <b>Medium</b>                                     | Existing arrangements could be improved.<br><i>Clerk to document procedures.</i> |
| 2                          | Resignation of the Clerk                  | <b>Medium</b>                   | Councillors can provide short term cover. Long term cover is available via WSALC Locum Service. Annual appraisal of Clerk's role and on-going dialogue to ensure any employment issues are resolved quickly. Parish Council to plan/budget for handover period.                      | <b>Low</b>  | Existing arrangements could be improved.<br><i>Clerk to document procedures.</i> |
| 3                          | Malpractice                               | <b>Low</b>                      | Monthly bank reconciliation checks by nominated councillor. Monthly detailed receipts & payments reports provided to Full Council. Financial Regulations approved by Full Council. Internal financial control procedures, annual internal and external audits. Insurance cover held. | <b>Low</b>  | Existing procedures adequate.  |
| 4                          | Loss or theft/inability to access records | <b>Medium</b>                   | Historical paper copies of minutes held at the WSCC Records Office. Minutes from 2002 held on the Parish Council computer. All   | <b>Low</b>  | Existing procedures adequate.  |

|   |   |               |   |            |                               |
|---|---|---------------|---|------------|-------------------------------|
|   |   |               | minutes since 2016 held on the village website. Daily backup to Cloud Storage and weekly backup to local external hard drive. Historical records held in filing cabinets in the Mortuary shed. Limited records held in the Clerk's home.  |            |                               |
| 5 | Loss of Income/adequacy of Precept                  | <b>Low</b>    | The Parish Council agreed that the level of General Reserves should be held at a minimum of 3 months of the Precept, in addition to reserves held for specific projects; the decision could be taken by Full Council to vire reserves to another use. The income and level of reserves is reviewed annually during the budget process. The Precept, which represents most of the income, is set by Full Council. Internal and External Audit require explanation of reserves. | <b>Low</b> | Existing procedures adequate. |
| 6 | Failure to retain or secure full Council membership | <b>Medium</b> | Clerk maintains a Councillor Attendance Register. The Clerk immediately advertises for an election when a vacancy exists. The vacancy is also advertised in the local parish magazine or parish council newsletter and notice boards. Councillors are also encouraged to make personal approaches. An application form is completed for co-option consideration by Full Council.  | <b>Low</b> | Existing procedures adequate. |

| <b>Governance and Management</b> |   |             |  |            |                               |
|----------------------------------|---|-------------|--|------------|-------------------------------|
| 7                                | Lack of knowledge and/or compliance to regulations, procedures, and codes | <b>High</b> | Clerk provides a handbook for all Councillors including Standing Orders, Committee Terms of Reference, Code of Conduct and Finance Regulations. A budget is in place for Councillor/Clerks training. Councillors are encouraged to attend WSALC training courses, particularly new councillor training. A training record of all courses attended is maintained by the Clerk. All activity and payments within the powers of the Parish Council to be resolved at Full Council Meetings. | <b>Low</b> | Existing procedures adequate. |
| 8                                | Failure to adopt and implement appropriate Government legislation         | <b>Low</b>  | The Council is a member of the NALC and WSALC who update regularly on legislation changes. Clerk attends relevant courses. Annual internal audit.  | <b>Low</b> | Existing procedures adequate. |

|    |  |               |   |            |  |
|----|--|---------------|---|------------|--|
| 9  | Absence of Standing Orders/Financial Regulations/Code of Conduct   | <b>Low</b>    | Amended when directed by NALC or District Council. Reviewed and adopted on an annual basis in May of each year at the Parish Council Annual Meeting.  | <b>Low</b> | Existing procedures adequate.  |
| 10 | Absence of Committee Terms of Reference and other policy documents   | <b>Low</b>    | Terms of reference are reviewed and adopted on an annual basis. The Clerk maintains a review schedule for other Parish Council Policies, the review period being determined when the policy is first adopted or if advice notices from NALC are received.   | <b>Low</b> | Existing procedures adequate.  |
| 11 | Action by the Parish Council outside its powers laid down by Parliament  | <b>Medium</b> | Clerk monitors relevant legislation, attends training courses and reports to Council. Annual Internal Audit visit. Councillors have mostly attended training course on powers and legislation. The Council subscribes to WSALC and pays the Clerk's subscription for SLCC.  | <b>Low</b> | Existing procedures adequate.  |
| 12 | The Council fails to comply with Transparency rules for the publication of information                                   | <b>Medium</b> | Clerk monitors relevant legislation, attends training courses. The Clerk ensures that the Council provides proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.   | <b>Low</b> | Existing procedures adequate.  |
| 13 | Members' Register of interests are not complete/up to date/incorrectly filled out, could result in decisions being void. | <b>Medium</b> | Councillors are legally required to declare an interest in any item of business, and this is recorded in the Minutes. Completed Register of Interests forms are submitted to the Monitoring Officer. Members are asked to review these forms in May each year and the Monitoring Officer informed of any amendments. A copy of the Register is maintained by the Clerk as a local record. | <b>Low</b> | Reliant upon Councillors understanding the implications and declaring interests. Existing procedures adequate. |
| 14 | Inappropriate notice of meeting is given   | <b>Low</b>    | The meeting Agenda is placed on the village notice boards, emailed to Councillors, and put on to the Council's website giving the required notice of each meeting. Councillors have all signed to accept meeting summons by email.  | <b>Low</b> | Existing procedures adequate.  |
| 15 | Minutes are not correctly approved   | <b>Low</b>    | Minutes are approved at the next Meeting of the Council. Draft minutes are initially checked by the Meeting Chairman. Draft Minutes are forwarded to Councillors within 7 days of the meeting and displayed as draft minutes on the website.  | <b>Low</b> | Existing procedures adequate.  |

|    |   |               |   |            |                               |
|----|---|---------------|---|------------|-------------------------------|
| 16 | Inadequate security of data (IT systems and support) - GDPR breach                      | <b>Medium</b> | Computers are password protected. Antivirus protection installed and operating systems regularly updated and up to date. Cyber Security insurance is held. GDPR training undertaken by the Clerk and Councillors.<br>Councillors use a Parish Council email address. The Council is registered with the Information Commissioner and this subscription is renewed annually. Policies in place and provided on the website.  | <b>Low</b> | Existing procedures adequate. |
| 17 | The Council fails to comply with Freedom of Information requests                        | <b>Low</b>    | The Council FIO policy in place as recommended by the NALC.   | <b>Low</b> | Existing procedures adequate. |
| 18 | Lack of knowledge by Councillors on their role, responsibility, and accountability      | <b>Medium</b> | All new Councillors are given a copy of The Good Councillor's Guide and provided with a handbook and Parish specific training by the Clerk. All Councillors are encouraged to attend local association training and view its website for further information as required. Committee Chairs assist new members in giving further explanation, as required.   | <b>Low</b> | Existing procedures adequate. |
| 19 | Lack of engagement by Councillors in the operation and activities of the Parish Council | <b>Medium</b> | Clerk maintains register of non-attendance. All Councillors take an active role on committees which are agreed each May at the Annual Parish Council Meeting.   | <b>Low</b> | Existing procedures adequate. |
| 20 | Lack of engagement by Councillors and residents on major items of public interest       | <b>Medium</b> | Activities and meetings are published on village notice boards and website. Posts/responses are also made by the Clerk on the Wisborough Green Village Facebook site in accordance with the Council's approved Press and Social Media Policy. Additional notices are included in the monthly Parish magazine and in the Parish Council's newsletter (3 published each year).<br>The Parish Council undertakes consultation through the newsletter or events, when considered necessary. | <b>Low</b> | Existing procedures adequate. |

|    |  |               |  |            |                               |
|----|--|---------------|--|------------|-------------------------------|
| 21 | Poor relationship between Councillors and the Clerk. | <b>Medium</b> | Annual staff appraisals involving a member of the Council. The Council has a Dignity at Work/Bullying and Harassment Policy and prompt action is expected to be taken in accordance with the requirements of the policy.   | <b>Low</b> | Existing procedures adequate. |
| 22 | Inadequate insurance cover                           | <b>Low</b>    | Council uses a broker who provides a specialist package for local councils to cover all expected risks. Appropriate insurance cover is implemented for all new Fixed Assets. Risk Assessments/Fixed Asset inspections are reviewed/undertaken annually by Councillors and the Clerk. A Fixed Asset Register is maintained detailing all fixed assets held by the Council. A three quote 'tender' process was undertaken for the October 2021 renewal. The provider was changed, and a 1-year contract taken out. | <b>Low</b> | Existing procedures adequate. |

| <b>Financial Management</b> |   |            |   |            |                               |
|-----------------------------|---|------------|---|------------|-------------------------------|
| 23                          | Failure to ensure that the annual precept results from an adequate budgetary process.   | <b>Low</b> | The precept is considered at the budgetary meetings and is approved by Full Council.  | <b>Low</b> | Existing procedures adequate. |
| 24                          | Items purchased without proper tendering procedures, not providing value for money or resulting in accusations of commercial favouritism. | <b>Low</b> | Financial Regulations are in place setting financial limits when the Council should obtain quotations and tenders. Unsuccessful quotes are kept for 1 year after project completion, successful quotes are kept for 6 years.  | <b>Low</b> | Existing procedures adequate. |
| 25                          | Payments made without prior approval and adequate control   | <b>Low</b> | Payments are in line with the approved budget. The Clerk ensures that all payments are approved in Council meetings and a list of payments approved signed by the Chairman. No credit or debit cards are in place. The Clerk will discuss any emergency expenditure with the Chairman; limits are specified in the Financial Regulations. | <b>Low</b> | Existing procedures adequate. |

|    |   |               |   |            |                               |
|----|---|---------------|---|------------|-------------------------------|
| 26 | Lack of control of cheque signatories/payments  | <b>Low</b>    | <p>The Clerk holds the cheque books securely. Bank signatories are approved by Full Council and includes the Clerk, a requirement for the online banking account; other Councillors have no access to online banking.</p> <p>Online payments are set up by the Clerk, approved by Full Council and authorised by one of two Councillors. The Clerk can make internal bank transfers between Council accounts which are reported to Full Council.</p> <p>Monthly bank reconciliations are undertaken by the Clerk and reviewed by a nominated member of the Finance Committee (not a online signatory). The two Councillors authorised to approve online payments undertake periodic statement checks.</p> | <b>Low</b> | Existing procedures adequate. |
| 27 | Non-payment/incorrect payment of Clerk's salary, National Insurance, and NEST pension | <b>Low</b>    | <p>Payroll and all taxations liabilities are outsourced to West Sussex County Council. A monthly Direct Debit payment is made to NEST and online payment to WSCC.</p> <p>The Clerk's salary review is agreed by Full Council. The Chairman and Vice-Chairman authorise any salary changes with WSCC.</p>  | <b>Low</b> | Existing procedures adequate. |
| 28 | VAT not properly accounted for, resulting in over or under claims.                    | <b>Low</b>    | <p>The Parish Council is below the VAT threshold for registration. The Clerk has attended a SLCC VAT course.</p> <p>VAT claims are submitted in January and after the year-end each year. The Council's accounts software, QuickBooks, calculates the figure which is manually checked by cross referencing to invoices. Internal and External audit ensure year-end balance.</p>   | <b>Low</b> | Existing procedures adequate. |
| 29 | Lack of appropriate financial controls and reporting                                  | <b>Low</b>    | <p>The Finance Committee and Full Council review and approve Internal Controls annually. Financial Regulations are adopted from the NALC standards and reviewed annually. The Clerk presents a monthly Receipts &amp; Payments report to Full Council detailing variances from budgets. Monthly bank reconciliation checks undertaken and Internal and External Audits.</p>   | <b>Low</b> | Existing procedures adequate  |
| 30 | Use of funds not in accordance with residents wishes                                  | <b>Medium</b> | <p>Public Participation Sessions are part of each Council and Finance Committee meeting. All agendas are displayed on village notice boards and website, and minutes are posted on the website. All payments are displayed in the Full Council minutes. The Annual Parish Meeting provides members of the public with an</p>  | <b>Low</b> | Existing procedures adequate. |

|    |  |               |   |            |   |
|----|--|---------------|---|------------|---|
|    |  |               | <p>opportunity for public questions. An Annual Report for each year is provided at this meeting and displayed on the website.</p> <p>The Parish Council undertook consultations to inform the original Neighbourhood Plan and subsequent NP review. This provided a considerable amount of detail to inform future decisions. The Parish Council has also undertaken surveys via its newsletter and arranged other consultation events, such as Traffic Management.</p> |            |   |
| 31 | Failure to ensure that year end accounts are correctly prepared  | <b>Low</b>    | Financial reports are presented to all Parish Council meetings during the year. Annual internal Audit visit, Internal Audit report, Financial Statements, and the Annual Return (AGAR) are presented to Full Council for sign-off.  | <b>Low</b> | Existing procedures adequate.                                     |
| 32 | Failure to identify, value and maintain all assets of the Parish Council, and ensure that asset and investment registers are complete. | <b>Medium</b> | A fixed asset register is maintained. Assets on the register are physically verified and a state of repair assessment undertaken on an annual basis by Councillors and the Clerk.   | <b>Low</b> | Existing procedures adequate.<br><i>Review – asset valuations</i> |

| <b>Physical Events and Equipment</b> |  |            |  |            |                               |
|--------------------------------------|--|------------|--|------------|-------------------------------|
| 33                                   | Injury or damage to third parties                  | <b>Low</b> | <p>Public Liability Insurance with annual check on level of cover in place. Ongoing maintenance to village benches.</p> <p>Annual tree inspections and 3-yearly tree survey.</p> <p>Play equipment is ROSPA checked annually, and weekly inspection of play equipment is performed by volunteer resident who maintains an inspection register.</p> <p>Annual inspection of all Parish Council fixed assets.</p> <p>Residents are encouraged to report concerns; several residents undertake inspections on a more regular basis.</p> <p>Clerk undertakes periodic inspections around the village centre.</p> | <b>Low</b> | Existing procedures adequate. |
| 34                                   | Injury to third parties at Parish Council Meetings | <b>Low</b> | Held in the Village Hall which has appropriate facilities for the Clerk, Councillors, and general public. The Hall is managed by a committee which ensures compliance with the current health & safety requirements.   | <b>Low</b> | Existing procedures adequate. |

|    |   |            |  |            |                               |
|----|---|------------|--|------------|-------------------------------|
|    |   |            | The Hall was refurbished in 2021.<br>Wherever possible, all Parish Council or working group meetings will take place at the Village Hall.  |            |                               |
| 35 | Injury to third parties at community volunteer events organised by the Parish Council, eg, Litter Picking | <b>Low</b> | Notification of event publicised in the parish magazine and noticeboards.<br>Event risk assessment undertaken considering weather and ground conditions at the time. Instructions provided to all volunteers prior to commencing, both written and verbal. Equipment provided appropriate for the event such as high viz waistcoats, gloves, picking sticks and bags. Volunteers are signed in and out. Insurance covers.  | <b>Low</b> | Existing procedures adequate. |
| 36 | Threat, injury, or malicious intent towards the Clerk   | <b>Low</b> | The Clerk works from home. Her personal address is not in the public domain. The Council has a PO Box delivery address and dedicated telephone number. Meetings with Members of the Public and other authority members are held at the Village Hall with other Councillors present.  | <b>Low</b> | Existing procedures adequate. |
| 37 | Loss or damage of Council equipment and assets  | <b>Low</b> | All assets are covered by Council insurance. Repairs and relevant expenditure are reported to Full Council and authorised.<br>Emergency spending limits exist.<br><u>Village Hall:</u> Leased to the Village Hall Management Committee; the Parish Council has no direct responsibility.<br><u>Other Fixed Assets:</u> A fixed asset register is held which is compared with details insurance valuation for each asset / class of asset.<br>Assets on the register are physically verified on an annual basis by Councillors. | <b>Low</b> | Existing procedures adequate. |