



Risk Register

June 2019

Review date June 2021

Keresley Parish Council Risk Register

Risk Identified	Risk Level	Management/Control of Risk	Review/Assess/Revise	Review Date
General Council Business				
Councillor membership or having more than 5 vacancies at any one time	LOW	When a vacancy arises, there is a legal process to follow. This either leads to a bye-election or into a co-option process. An election is out of the Parish Council's control. The co-option process begins with an advert, acceptance of applications, consideration of applicants and co-option vote at a Council meeting then appointment.	Existing procedures are adequate	June 2021
	LOW	If there are more than 3 vacancies at any one time on the Council, it becomes the legal process of Coventry City Council appointing members takes place		
Risk of Council not being able to continue its business due to an unexpected or tragic circumstance	LOW	There is a business continuity plan in place.	Review plan annually	June 2021
	LOW	KPC Website and email is supported by BestHost. Computer backup is to Office 365 One Drive. All files are kept in secure office which is alarmed and shuttered and locked anytime the Clerk is not on site. The building is also secured by CCTV.		

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Finance				
Adequacy of precept	MEDIUM	<p>To determine the precept amount required, the Parish Council regularly receives budget update information and the precept is an agenda item at full Council.</p> <p>At the Precept meeting Council receives a budget update report, including actual position and projected position to end the year and indicative figures or costings obtained by the Clerk.</p> <p>With this information the Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from Coventry City Council.</p> <p>This figure is submitted by the Clerk in writing to Coventry City Council.</p>	Existing procedures are adequate	June 2021
Requirements not submitted to Coventry City Council on time	MEDIUM	Precept should be considered by Council before the deadline - deadline should be ascertained from Coventry City Council asap.	Existing procedures are adequate	June 2021
Amount not received from Coventry City Council	MEDIUM	The Clerk informs Council when the monies are received (approx. April/May time).	Existing procedures are adequate	June 2021

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Inadequate records Financial irregularities.	LOW	The Council has Financial Regulations which set out the requirements.	Existing procedures are adequate	June 2021
Inadequate Checks	LOW	The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts.	Existing procedures are adequate	June 2021
Banking Mistakes/ Loss/Charges/Loss of Signatories	LOW	<p>The bank does make occasional errors in processing cheques which are discovered when the Clerk reconciles the bank accounts once a month when the statement arrives, these are dealt with immediately by informing the bank and awaiting their correction.</p> <p>Monitor the bank statements monthly. Council would choose replacements, but the bank takes time to implement changes, this mostly happens after an Annual Meeting or Elections, bank accounts with HSBC.</p>	Existing procedures are adequate	June 2021
Loss through theft or dishonesty.	LOW	The Council has Financial Regulations which set out the requirements. Cash/cheques received are banked within 3 banking days. There is no petty cash or float. This is audited by the Internal Auditor annually.	Existing procedures are adequate	June 2021
Potential risk of legal action being taken against the Council.	MEDIUM	Public liability insurance covers general personal injury claims where the Council is found to be at fault, but not spurious or frivolous claims - these cannot be insured against.	Insurance is adequate for requirements but there is still risk of other claims. (Zurich Insurance)	June 2021

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Goods not supplied but billed.	LOW	The Council has Financial Regulations which set out the requirements.	Existing procedures are adequate	June 2021
Incorrect invoicing.	LOW	At each Council meeting the list of invoices awaiting approval is distributed to Councillors and considered. One Councillor is nominated to check each invoice against the cheque book and associated paperwork and initials the invoices. Council approves the list of requests for payments made by cheque or BACS.	Existing procedures are adequate	June 2021
Cheque payable incorrect.	LOW		Existing procedures are adequate	June 2021
Loss of stock.	LOW	The Council has minimal stocks, these are checked and monitored by the Clerk.	Existing procedures are adequate	June 2021
Unpaid invoices.	LOW	Unpaid invoices to the Council or services are pursued and where possible, payment is obtained in advance.	Existing procedures are adequate	June 2021
Information Comms	LOW	A monitoring statement is produced regularly and presented to Council, discussed and approved at the meeting. This statement includes, bank reconciliation, quarterly budget update and a breakdown of receipts and payments balanced against the bank. Council should regularly audit internally to comply with the Fidelity Guarantee.	Existing procedures are adequate	June 2021
Compliance	MEDIUM		Existing procedures are adequate	June 2021

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Receipt/Reward of Grants				
Power to pay Authorisation of Council to pay.	LOW	All such expenditure goes through the required Council process of approval, minuted and listed accordingly if a payment is made using the S137 power of expenditure. Please refer to the <i>KPC- Donations/Grants Policy</i> .	Existing procedures are adequate. Councillors to request S137 rules if required.	June 2021
Receipts of grants	LOW	The Parish Council does not presently receive any regular grants. One off grants would come with terms and conditions to be satisfied; and accounted separately as restricted income.	Procedure would need to be formed, if required.	June 2021
Awarding of Work/Contracts				
Work awarded incorrectly Overspend on services	LOW	Normal Parish Council practice would be to seek, if possible, more than one quotation for any substantial work required to be undertaken or goods. For major contract services, formal competitive tenders would be sought. If a problem is encountered with a contract the Clerk would investigate the situation, check the quotation/tender, research the problem and report to Council. This is covered in the Financial Regulations. Chair of Council with Clerk to undertake review of contractor contracts on interim basis.	Existing procedures are adequate. See <i>Financial Regulations</i>	June 2021

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Recruitment/Employment				
Salary paid incorrectly. Wrong hours paid. Wrong rate paid. False employee. Wrong deductions of NI or Tax.	LOW	<p>The Parish Council authorises the appointment of all employees through a Committee. Salary rates are assessed annually by a Committee and applied on 1 April each year. Salary analysis and slips are produced by the Clerk monthly together with a schedule of payments to the Inland Revenue (for Tax and NI). These are inspected at the Council meetings and signed off. The Tax and NI is worked out using outsourced payroll administrator and updated monthly .</p> <p>All Tax and NI payments are submitted in the Inland Revenue Annual Return. Payroll paid by standing order amended via chair and Vice Chair authorisation. To comply with up to date employment law so the Clerk has a contract of employment and job description.</p> <p>All contracts of employment contain a section on overpayment and recoup. Salaries are paid in arrears, but if a meeting is cancelled or moved then payments could be late or missed.</p>	<p>Existing payment system is adequate. Chair and Vice Chair to undertake annual review. informed to carry out annual reviews. Outsourced Payroll. Reviewed annually with performance</p>	June 2021
Unpaid Tax & NI Contributions to HMRC.				

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Loss of key personnel. Fraud by staff. Actions undertaken by staff. Health & Safety.	LOW	Reference to the Continuity Plan should be made in case of loss of key personnel. The requirements of the Fidelity Guarantee insurance to be adhered to with regards to fraud. The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role.	Existing procedure adequate. Membership of SLCC. Monitor working conditions, safety requirements & insurance regularly.	June 2021
Councillor overpaid.	LOW	Allowances are allocated to Chair only.	Quarterly payment & monitoring.	June 2021
Risk of an election cost.	MEDIUM	Risk is higher in an election year, but on recent history there is now a high risk that a bye-election is called for any casual vacancies. When a scheduled election is due the Clerk will obtain an estimate of costs from the City Council for a full election and an uncontested election. There are no measures which can be adopted to minimise the risk of having elections, as this is a democratic process. The Council saves a sum each year to carry forward in case of an election at a four-year interval but bye-elections are presently not accounted for.	Existing procedure is inadequate in the case of bye-elections. Council should consider precepting a larger amount each year and saving each year to cover all costs.	June 2021
Re-claiming/charging	MEDIUM	The Council has Financial Regulations which set out the requirements. VAT is claimed annually.	Existing procedure adequate. 9.8 of Financial Regulations refers.	June 2021

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Paying and accounting for NI and Tax of employees' salaries.	LOW	Employer's Annual Return is completed and submitted online to the Inland Revenue within the prescribed time frame by the outsourced payroll administrator.	Within the prescribed time frame by the outsourced payroll administrator.	June 2021
Completion within time limits.	LOW	Internal auditor is appointed by the Council. Internal auditor is supplied with the relevant documents to audit and the form to complete and sign for the External Auditor. Procedures are all covered in the 'Review of Effectiveness of the system of Internal Audit' which is reviewed annually.	Existing procedures are adequate	June 2021
Completion & submission within time limits.	LOW	Annual Return is completed and signed by the Council, submitted to the internal auditor for completion and signing then checked and sent on to the External Auditor within time limit.	Existing procedures are adequate	June 2021
Illegal activity or payments.	LOW	All activity and payments within the powers of the Parish Council to be resolved and minuted at Full Parish Council Meetings, including a reference to the power used. As per the Financial Regulations prescribe including S137 and General Power of Competence.	Existing procedures are adequate	June 2021

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Accuracy and legality.	LOW	Minutes and agenda are produced in the prescribed method by the Clerk and adhere to the legal requirements and best practice guidelines.	Existing procedure adequate. Guidance/training to Chair should be given (if required). Members to adhere to Code of Conduct.	June 2021
Business conduct.	LOW	Minutes are approved and signed at the following Council meeting. Minutes and agenda are displayed according to the legal requirements. Business conducted at Council meetings should be managed by the Chair. Members to sign Code of Conduct.	Existing procedure adequate. Guidance/training to Chair should be given (if required). Members to adhere to Code of Conduct.	June 2021
Conflict of interest	LOW	Although not a requirement, the declaring of interests by members at a meeting should be an obvious process to remind Councillors of their duty and should remain on the agenda.	Existing procedures are adequate	June 2021
Register of Members interests, gifts & hospitality.	MEDIUM	Register of Members Interest forms should be reviewed annually by Councillors.	Members take responsibility to update their Register.	June 2021
<i>Please note all Councillor's Pecuniary Interests are sent to : Julie Newman, City Solicitor and Monitoring Officer Coventry City Council.</i>				
Insurance				
Adequacy	LOW	An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements in place. Employers and Employee liability insurance is a necessity and must be paid for. Ensure compliance measures are in place. Ensure Fidelity checks are in place.	Existing procedure adequate. Review insurance provision annually. Review of compliance.	June 2021
Cost				
Compliance				
Fidelity Guarantee				

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Data, Information & Assets				
Policy Provision.	LOW	The Council is registered with Information Commissioners Office (ICO).	Ensure annual renewal of registration.	June 2021
	MEDIUM	The Council has a model publication scheme for Local Councils in place. The Clerk is aware that if a substantial request arrives then this may require many hours of additional work. The Council is able to request a fee if the work will take more than 5 hours but the applicant also has the right to re-submit the request broken down into sections, thus negating the payment of a fee.	Monitor and report any impacts of requests made under the Freedom of Information Act.	
	LOW	Ensure appropriate Councillors have DBS N/A.	Record and monitor on rolling 3-year programme.	
Loss or Damage	LOW	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with the correct procedures of the Parish Council. All assets are insured and reviewed annually.	Existing procedure adequate. Ensure inspections carried out.	June 2021
Loss of income or performance.	LOW			
Risk to third parties.	LOW			

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Risk/damage/injury to third parties.	LOW	Parish Council has one notice board which is sited in the Parish (Five Field Road Bennetts Road junction). All locations have approval by relevant parties, insurance cover, inspected regularly by the Clerk; any repairs/ maintenance requirements brought to the attention of the Parish Council. Keys held by the Clerk and one Council Official. The Parish Council is responsible for two benches which are covered by insurance. Formalised programme of inspections is carried out, all reports of damage or faults are reported to Council and/or dealt with by contractors with interim review.	Existing procedures are adequate	June 2021
Adequacy	LOW	The Parish Council Meetings are held at Keresley United Reformed Church. The premises and the facilities are considered to be adequate for the Clerk, Councillors and Public who attend	Existing procedures are adequate	June 2021
Health & Safety	LOW			
Loss through:- theft, fire, damage	LOW	The Parish Council records are stored in the in Clerks office, Meriden Sports Park Records include historical correspondence, minute books and copies, leases for land or property, records such as personnel, insurance, salaries etc. Recent materials are in a metal filing cabinet (not fireproof) and older more historical records in the Herbert Art Gallery Coventry.	Damage (apart from fire) theft is unlikely and so provision is adequate.	June 2021



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Loss through:- corruption of computer	LOW	The Parish Council's electronic records are stored on the Clerks computer. Back-ups of the files are taken on working days of the clerk on Microsoft 365 One Drive.	Procedural notes and access documents kept by both the Chair and Clerk.	June 2021
Website – meeting standards and transparency code	HIGH	Review of website process. Policy Committee to monitor risk - via bi-monthly meetings.	Bi-monthly reviews to be undertaken	June 2021

Signed (Chair of Council)..... Dated

Signed (Clerk & RFO)..... Dated

Reviewed and Approved at Council Meeting Dated:..... Agenda Item:.....