

HARTLEBURY PARISH COUNCIL

RISK ASSESSMENT SCHEDULE

Reviewed by Finance advisory group 25/4/25 and Parish Council 13 May 2025.

Topic	Risk	Level H/M/L	Management of risk	Internal Control System
General Risk Management				
Insurance	Adequacy, cost, compliance and Fidelity guarantee	L	Annual review	Review by Finance group and full Council of all insurance arrangements immediately prior to renewal with recommendations to the Council for ratification.
Assets	Damage to building & fixed assets	M	Annual review of Asset Register	Regular review led by Chair of the Finance group and then to full Council as required.
	Damage to Parish Hall	L	Insured by HPHMC	Existing procedure adequate
	Loss or damage	L	Inspection programme in place; insurance schedule & asset register maintained	Existing procedure adequate
	Risk of damage to third party property or individuals	M	Annual review of public liability insurance	As per insurance control
	Damage to playground & equipment	M	Annual inspection by suitably recognised inspector & regular inspection by Playing Fields advisory group	Regular review by Recreation and Events and amenities advisory group

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Asset Register	up-to-date	L	Review annually by the finance advisory group for agreement by the Council.	Regular review by Finance Group
Financial Matters				
Budget	Current and next financial year.	L	Anticipated expenditure put forward initially by Council; review of budget by Finance Group and considered and approved by full Council in December 2024	Regular review by Finance Group.
Precept	Request submitted Jan 2025 Not paid by District Council adequate	L L L	Action recorded in minutes & Clerk to monitor Adequate reserves held to maintain Parish Council responsibilities for one year. Annual review by the Council	Financial procedures in place Monthly bank reconciliation Regular review by Finance Group with reports to Council
Banking arrangements	Not optimized Banking not done & payments not presented Dual authorisation of electronic banking	L L	Periodic review by Finance Group Monthly bank account reconciliation against cash book and error checking built and recorded Clerk and one other from the finance group.	Regular review by Finance Group Monthly bank reconciliation Accounts available at each meeting for inspection.
Grants and support payable	Payment is illegal Sec 137a procedures not followed	L	Each item of expenditure reviewed by Council to decide if a power to pay exists or if a sec 137 payment is justified; decision is minuted. Each item of Sec 137 payment reviewed by the Finance Committee, ensure follow-up procedure is implemented; decision is minuted.	Minutes are reviewed routinely by Council and by Internal Auditor Minutes are reviewed routinely by Council and by Internal Auditor

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Grants receivable	Grant not received	M	Clerk follow up as required	Financial procedures in place
Clerk	Salary wrongly paid	L	Monthly breakdown of amount paid presented to members, & supported by documents as appropriate	Details of payment available for verification & approval by members
	Wrong Tax/NI deductions	L	HMRC PAYE calculation and submission carried out by third party payroll company	HMRC print out available on request for verification & approval by members
	Salary set at incorrect level	L	Salary in line with NALC pay scales. Annual salary increments in place in line with employment contract	Annual performance assessment by the Staffing Advisory Group
	Staff fraud	L	Payments to Clerk approved each month by Council. Fidelity guarantee in place at level recommended by insurers. At the current time the clerk is paid on an hourly basis and presents a timesheet to show hours worked monthly.	Regular bank reconciliation
	Clerk illness/resignation	M	Recognised as a risk.	
Chairman's allowance	Too high or low	L	Approval by Council	Subject to judgement of Councillors
Supply of goods and services (non-regular)	Goods not supplied	M	Follow up all orders by Clerk	Existing procedures ok
	Invoice incorrect	L	Invoices checked by Clerk before payment	Payment verified & approved by bank signatories.
	Electronic payment incorrect	L	Signatories check banking details against invoices	All documents available at every meeting of the Council and finance advisory group.

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Election costs	Invoice not as expected	L	When an election is due the Clerk will obtain an estimate of costs from the District Council for a full election and an uncontested election. There are no measures which can be adopted to minimise the risk of having a contested election as this is a democratic process and should not be stifled. Reserve funds for this event.	Existing procedure adequate
	Co-option elections	H	Co-option elections – restricted funds	
Internal Audit	Failure to submit in time for Council approval prior to Annual Return submission	L	Clerk prepares accounts and draft Annual Return for approval by Council	Regular review by Finance Group and internal audit group
Annual Return/ External Audit	Failure to submit within time limits	L	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	Regular item on Council agenda
Employer's Annual Tax Return	Failure to submit within time limits	L	Employer's Annual Tax Return is completed and submitted online and to the Inland Revenue within the prescribed time frame by the third party payroll provider	Overseen by Clerk & review by Finance Advisory Group FAG
VAT	VAT records not kept	L	All items in cash book	Overseen by Clerk & review by FAG
	VAT not claimed back within time limits (3 years)	L	Returns submitted on a yearly basis	Overseen by Clerk & review by FAG
Reserves	Inadequate	M	Reviewed annually at budget setting	Review by FAG
	Excessive	L	Reviewed annually at budget setting	Review by FAG

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Legal Powers	Illegal activity or payment	M	All activity and payments within the powers of the Parish Council to be resolved and minuted at Parish Council meetings (including a reference to the power used)	Minutes are reviewed routinely by Council and by Internal Auditor; Members training programme
Record Keeping				
Financial Records	Inadequate records	L	Financial Regulations set out the requirements.	Financial Regulations are reviewed annually and an Annual Internal Audit is carried out
	Financial irregularities	L	Records are submitted monthly to finance committee.	Regular review by Finance Advisory Group
Minutes/Agendas/ Notices	Inaccurate and illegal	L	Minutes and agenda are produced to a required standard by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting.	Routinely presented to all Councillors
Financial Regulations	Legality/adequacy	L	Periodic review by Council	Reviewed as required by Finance Group
Standing Orders	Legality/adequacy	L	Periodic review by Council	Council agenda item as required
Computer Records	Lost or corrupt files	L	System back up procedures in place and everything is saved to google cloud.	Existing procedure adequate

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Employees & Contractors				
Contracts	Clerk	L	Reviewed annually by Staffing Committee	Review as and when required by Staffing Group
	Lengthsman	L	Based on WCC Annual Agreement	Annual agreement signed with WCC
	Grounds Contract	L	Contract agreed three yearly , reviewed by the FAG	Recommendations to Council
Contractors indemnity insurance	Inadequate	L	Reviewed annually by Clerk	Copies held by Clerk
Key personnel	Resignation	L	On-going review by Staffing Committee of hours, health, training, and welfare	Clerk & Staffing Group
Councillor's Responsibilities				
Business Conduct	Inappropriate	M	Business conducted at Council meetings should be managed by the Chair	Members to adhere to Code of Conduct.
Code of Conduct	Not current	L	Reviewed with each new Council or when a new version is issued	Based on advice from CALC
Register of Interests	Not current/complete	M	Councillors reminded at each meeting	Agenda item for every Council meeting
Declaration of Interests	Prejudicial interest not declared by a member	M	Members to ensure they understand their legal obligations. Opportunity to declare at beginning of every meeting.	Standing Order item
Declaration of pecuniary Interests	Pecuniary interest not declared by a member	M	Members to ensure they understand their legal obligations. Opportunity to declare at beginning of every meeting	Agenda item for every Council meeting; Standing Order item
Register of gift / hospitality	Failure to register	L	Periodic reminder given by Clerk	Standing Order item

