

MARKET LAVINGTON PARISH COUNCIL
GOVERNANCE, FINANCE AND MANAGEMENT RISK REGISTER
(Updated at M&F Committee 5/12/23 and approved at Parish Council meeting 16/1/24)

	Risk	Impact	Likelihood	Severity	Control Action Internal Controls	Review Frequency	Alternative Review Trigger/Internal Audit Assurance	Responsible Person
1	Lack of forward planning and budgetary controls	*Lack of direction and prioritisation *Needs of those in business Plan	M	H	*Business plans in operation (3yr rolling programme) *In year budget reviews *Feedback from surveys	Annually Monthly As requested	Unexpected expense	Clerk
2	Poor reporting to Council	*Poor quality decision making *Council becomes ill informed	M	H	*Timely and accurate financial reporting *Clear instructions to staff *Regular project reports	Monthly Annually Each meeting	Matter raised at meeting	Clerk
3	Loss of key staff	*Failure in budgetary controls *Correspondence backlog	M	H	*Succession Planning *Clear office procedures *Clear budgetary procedures *Up to date job descriptions	Annually Annually Annually Annually	Loss of staff member Inform Democratic Services at Wiltshire Council of the change of details who will alter their central website Tel: 0300 456 0100 (suggest Chairman becomes the published point of contact in interim). Contact WALC for advertising of interim Clerk if needed Tel: 01380 729549	Clerk
4	Failure to respond to electors' wish to right of inspection	*Loss of confidence *Loss of reputation	L	L	*Clear Standing Orders and Operating Protocols *Documented procedures to deal with enquiries	Bi-Annually Annually	Approach by elector to auditor	Clerk

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					from the public 'Publication Scheme'			
5	Poor document control	*Information not passed on in a timely manner *Deadlines missed *Lack of achievement	M	M	*Clear Standing Orders *Clear job descriptions	Bi-Annually	Major incident Complaints	Clerk
6	Ensure Council complies with law in particular: *Health and Safety *Equal Opportunities *Data Protection / GDPR *Human Rights *Disability and Discrimination *Employment Law *Licensing requirements * Safeguarding	*Fines and Penalties from regulation bodies *Employee action for negligence of grievance *Loss of reputation	M	H	*Clear Policies and procedures *Regular review of law * Provide copies of documents when new councillors join, and annually thereafter	Annually	Notification received from WALC/NALC Annual renewal reminders received	Clerk
7	Ensuring all business activities are within legal power	*Illegal expenditure	L	H	*Recording in the minutes the precise power under which expenditure is being approved	Monthly	Review of minutes to ensure legal powers in place, recorded and correctly applied	Clerk

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8	Proper, timely and accurate reporting of Council business in the Minutes	*Confusion and misunderstandings *Actions not reflecting intentions of Council	M	H	*Approval by committee and Parish Council *Minutes properly numbered and paginated with a master copy kept in safekeeping	Monthly	Check minute numbers run consecutively	Clerk
9	Meeting the laid down timetables when responding to consultation invitation	*Affect reputation *Ineffectual involvement	L	L	Documented procedures to deal with responses to consultation requests	Annually	Consultation questions Non-participation	Clerk
10	Council lacks relevant skills and commitment	*Council fails to achieve its purpose *Decision making by-passes Council *Poor value for precept money	L	H	*Training for Councillors *Close review of attendance	Annually. At first intake of new Councillors especially Every meeting	WALC training reminders	Clerk
11	Council becomes dominated by one or two individuals or cliques form	*Conflicts of interest *Pursuit of personal agendas *Decisions made outside Council	H	H	*Clear Standing Orders regarding conduct of meeting and Conflict of Interests * Annual briefing to councillors with key points from policies, Standing Orders, Code of Conduct, and Financial Regulations	Bi-Annually	*Adverse press articles *Complaints *Incidents at meetings	Clerk

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12	Councillors benefiting from being on the Council	*Affect reputation *Conflicts of Interest	L	M	*Clear Standing Orders *Open system of payment	Bi-Annually All meetings	Adverse press articles	Clerk
13	Failure to register Members' interests, gifts etc	*Member could make inappropriate gains *Could affect reputations	L	M	*Procedures in place for recording and monitoring Members interests and gifts	Monthly	Test of disclosures Complaint about members	Clerk
14	Lack of maintenance of Council owned property and land	*High cost of repair *Injury to third party leading to claims *Damage to property	M	H	*Building survey *Stock condition survey *Regular routine maintenance *Insurance cover	Annually	Unexpected incident	Clerk
15	Damage or loss to Council owned property by third party or act of God Insufficient protection of physical assets owned by the Council - buildings, furniture, equipment etc.	*High cost of repair *Loss of Assets *Disruption *Damage to public property or person	M L M L	L M M H	*Insurance cover *Good Fire Alarm *Maintain an up to date register of assets *Regular maintenance arrangements for physical assets *Annual review of risk and adequacy of insurance cover	Annually	Police report or damage report View asset register Review of management arrangements regarding insurance cover (loss or damage)	Clerk

	Risk	Impact	Likelihood	Severity	Control Action Internal Controls	Review Frequency	Alternative Review Trigger/Internal Audit Assurance	Responsible Person
	Legal liability as a consequence of asset ownership							
16	<p>Damage to third party property or individual due to Service of Amenity provided</p> <p>Use of Contractors to carry out Council works and instructions</p>	*Claim against Council	L	L	<p>*Public Liability Insurance</p> <p>*Comprehensive event planning</p> <p>*Regular checks of facilities</p> <p>*Ensure all amenities/facilities are maintained to appropriate level</p>	As required	<p>As reported Review of Insurance Cover</p> <p>Review of adequacy of insurance cover provided</p> <p>Unexpected incident</p>	Clerk
			L	H	<p>*Careful vetting of contractors during the selection process to ensure suitability and competence for the works to be undertaken</p> <p>*Ensure contractor has adequate public liability insurance</p>			

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17	Loss of cash through fraud or dishonesty	*Reduction in available funds *Loss of reputation	L	H	*Clear financial procedures in 'Financial Regulations' *Adequate insurance cover *No payments in cash are made *Annual internal and external audit of accounts *Clerk is not a cheque signatory *All payments authorised by the Council and recorded in the minutes *Clear procedures in place for Clerk's use of 'Internet Banking' and 'debit card' expenditure	Bi-Annually Annually	On a Loss Review Insurance Cover (fidelity guarantee)	Clerk
18	Inadequacy of Precept Ensuring the adequacy of the annual precept within sound budgeting arrangements	*Services not provided *Lack of confidence in Council *Inability to carry out functions *Insufficient funds for contingencies	L	M	Regular in-year budget progress reports	Monthly	Unexpected event ie flooding	Clerk
19	Problems due to borrowing. Banking arrangements, including borrowing.	*Inability of Council to repay a loan	L	L	*Include in annual budget *Clear Standing Orders *Prepare, adopt and adhere to codes of practice for procurement	Annually Bi-Annually	Review of internal controls in place and their documentation	Clerk

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	Complying with restrictions on borrowing				and investment as detailed in Financial Regulations		Review of minutes to ensure legal powers Review of minutes	
20	Failure to use grants for intended purposes Ensuring the proper use of funds granted to local community bodies under specific powers or under s137	*Lack of funds for project for which grant was intended *Investigation into the use of funds	L	L	*Clear minutes *Ensure funds properly ring fenced *Clear financial procedures *Follow up on use for amounts granted of £200 and above *Record clearly in minutes *Maintain a separate record for s137 expenditure	Annually	Review of minutes	Clerk
21	Keeping proper financial records in accordance with statutory requirements	Inadequate financial control	L	H	Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Quarterly	Review of internal controls in place and their documentation	Clerk / Chairman M&F committee
22	IT Failure	*Loss of Council information / records *Loss of reputation	L	H	External back-up system in operation	Annually	Following incident	Clerk

Date of next review: June 2024

Date of meeting at which document reviewed and any amendment to document approved	Details of amendment
18/6/19 Minute number 19/20-52b	'debit card' expenditure added at the end of para. 17
19/5/20 Minute number 20/21-12b	'Licensing requirements' added at the end of para.6
18/5/21 Minute number 21/22-18b	Approved un-amended
21/12/21 Minute number 21/22-201div	Approved un-amended
17/5/22 Minute number 22/23-8bii	Approved un-amended
13/12/22 Minute number 22/23-163diii	Approved un-amended
16/5/23 Minute number 23/24-8bii	Risk 11 (Council becomes dominated by one or two individuals or cliques form) 'Risk Likelihood' level changed from 'L' to 'M'
16/1/24 Minute number 23/24-186biii	Risk 6 (Council complies with laws) – 'Safeguarding' added to list and additional control added 'Provide copies of documents when new councillors join, and annually thereafter' / Risk 11 (Council becomes dominated by one or two individuals or cliques form) - 'Risk Likelihood' level changed from 'M' to 'H' and additional control added 'Annual briefing to councillors with key points from policies, Standing Orders, Code of Conduct, and Financial Regulations' / Risk 14 – (lack of maintenance) 'Land' added in addition to property