


INGOLDSBY PARISH COUNCIL


RISK REGISTER

The management of risk is an important part of the parish council's work: To ensure that our staff and the public are safe and our assets are protected. Risk assessment is a systematic examination of everything that we do to help us to identify and mitigate potential risks. The parish council based on this assessment will take all reasonable steps to reduce or eliminate risk insofar as is reasonably practicable.

The risk register uses a traffic light system to rate each risk.


Colour coding:







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

 This risk is being managed. However, there are other risk management actions that could be undertaken to reduce the risk further. If actions are achieved this could be altered to the lowest risk rating

Or

This identified risk is not being adequately managed but if the risk is realised it will have minimal impact on Council. Mitigation strategies need to be appropriate to the likelihood of risk and harm caused if it were realised.

 This risk would have a serious potential impact on Council. Management of the risk is inadequate and should be monitored by the F&P committee until it is appropriately managed or mitigated. Council may maintain a red status risk if it is of low probability or beyond any measures that Council can put in place.

Website (LCC) Website Accessibility	Email domain compromised	<p>The website is administered and can only be accessed by the Clerk, LALC's Webmaster and LCC Administrators. Access is password protected.</p> <p>The username and passwords are not stored as these can easily be reset by contact the Administrator at LCC.</p> <p>The gov.uk domain is registered through a reputable supplier who provide help and support if required. The username and password are stores in a signed, sealed envelope in the Clerk's office*.</p>	  	Clerk & the Parish Council	
Email security		See IT systems.			
Social Media (Facebook)	Social Media Site Compromised	The username and password are stored in a signed, sealed envelope in the Clerk's office*.		Clerk & the Parish Council	Parish Council to implement a social media for controls in relation to Social Media.
<u>Financial</u>					
<u>Skills & Knowledge</u> To ensure that staff and councillors have up to date accounting/financial and budgetary knowledge	Lack of knowledge of current legislative requirements	<p>The Clerk receives regular training through LALC and the same is made available to all Councillors. Councillor training is encouraged at least annually. Regulations and Policies are made available to the Parish Council.</p> <p>LALC provide regular updates of legislative changes. A training log is maintained for staff.</p>		Clerk & the Parish Council	<p>Councillors training is deficient. Consideration should be given to maintaining a training log for councillors.</p> <p>Consider publishing this on the Parish Council website with a record of Councillor training if resolved upon.</p>
<u>Business continuity</u> To ensure that appropriate controls are in place in the event of unexpected circumstances	Clerk/RFO taken ill or dies suddenly	LALC can be contacted for advice and to provide a short-term replacement locum Clerk/RFO.		Clerk & the Parish Council	

<p>including the Clerk's absence, incapacity or death</p>	<p>Clerk leaves without a replacement</p> <p>Period of emergency prevents businesses activity</p>	<p>The Clerk's next of kin is briefed regarding documentation and equipment handover to ease any transition.</p> <p>The Parish Council ought to consider 'key man' insurance to cover periods of absence up to £500 enabling the use of a locum member of staff.</p> <p>The Chair has access to the Clerk's passwords for use in emergency or periods of absence.</p>	<p>■</p> <p>■</p> <p>■</p>		<p>Clerk to ensure that this is included in the renewal quote for June 2026.</p> <p>Secondary administrative access to the bank account should be considered since HSBC have moved the facility to an 'app'.</p> <p>There is currently no scheme of delegation in place.</p>
<p><u>Precept</u> To ensure that the precept received is sufficient to cover the day-to-day operation of the Parish Council</p>	<p>Inadequate precept due to poor budgetary processes</p> <p>Requirements not submitted to the District in a timely manner</p>	<p>The Council receives quarterly budget reports to check the adequacy of the precept which is fixed by the Parish Council each year.</p> <p>The periodic bank reconciliation provides monthly reports against expenditure.</p> <p>The precept is considered by the Parish Council. The Clerk/RFO creates a draft budget. The budget shows actual expenditure to date against the budget, predicted expenditure at year end against the budget and a forecast of the forthcoming year (as a minimum).</p> <p>The budgetary process begins in September. A budget consultation meeting with the public is held in November. The budget and precept will be agreed in November/December by the Parish Council.</p> <p>Once the Parish Council has formally agreed the level of precept required, this will be submitted by the Clerk as soon as reasonably practicable to the District. The Clerk</p>	<p>■</p> <p>■</p> <p>■</p> <p>■</p> <p>■</p>	<p>Clerk & the Parish Council</p>	

		shall request a read receipt and confirmation of receipt by return email to ensure receipt of the request.			
<u>Reserves</u> Reserves held should be sufficient and at an appropriate level	Reserves too high or too low	<p>The Parish Council has clearly defined general and earmarked reserves, and these are reviewed periodically with the bank reconciliation.</p> <p>General reserves should be maintained at between 3–12-month net revenue of expenditure.</p> <p>Reserves should be considered at least annually.</p> <p>The Parish Council has a Financial Reserve policy to establish the requirement for reserves and policy for use.</p>	<p>■</p> <p>■</p> <p>■</p> <p>■</p>	Clerk & the Parish Council	
<u>Financial Records</u>					
To ensure that financial records are kept up to date	Inadequate records and failure to comply with legislative requirements	<p>The prompt recording of all income and expenditure in the electronic cashbook to ensure accurate records.</p> <p>Payments are verified against invoices and checked for accuracy by the Clerk/RFO.</p>	<p>■</p> <p>■</p>	Clerk & the Parish Council	
To ensure that adequate controls are in place to minimise mistakes and inaccuracies		<p>Payments are cross-referenced against invoices and the cashbook (and the agenda and minutes) periodically by two members of the Parish Council. This is done by rota to ensure no two Councillors are performing the checks month to month. The documents are duly signed and dated for confirmation of verification.</p> <p>The bank accounts are reconciled monthly the Clerk/RFO.</p>	<p>■</p> <p>■</p>	Clerk & the Parish Council	The parish council consider that there are sufficient controls in place to not warrant the need for a two-stage authorisation arrangement with the bank to approve payments. Members have agreed that if the current Clerk leaves the role, this must be reviewed.

<p>Mistakes, losses and charges are minimised through internal controls.</p>		<p>The Clerk reconciles the accounts periodically to ensure that transactions are correctly reflected in the accounting records.</p> <p>Payments are cross-referenced against invoices and the cashbook monthly by two members of the Finance Committee. This is done by rota to ensure no two Councillors are performing the checks month to month. The documents are duly signed and dated for confirmation of verification.</p> <p>The accounting records are presented to the Parish Council once a month at the scheduled meeting.</p> <p>Records of all income and expenditure form part of the agenda and minutes which are published on the parish council website.</p>	<p>■</p> <p>■</p> <p>■</p> <p>■</p>	<p>Clerk & the Parish Council</p>	
<p>Signatories in place (two or more)</p>	<p>Loss of signatories could lead to an inability to make payments affecting the operational management of the Parish Council</p>	<p>The Parish Council will now review the list of signatories annually.</p>	<p>■</p>	<p>Clerk & the Parish Council</p>	

Banking security	Internet Security	See IT systems.			
To ensure the prevention of fraud	Fraud	<p>Insurance</p> <p>The Council must ensure that fidelity guarantee is included within the policy of insurance to cover against acts of fraud by any official of the Parish Council. This provides cover against acts of fraud or dishonestly by any official of the Council, or several officials in collusion, and any subsequent loss of property. Cover level should equal half the precept and the total of financial reserves.</p>		Clerk & the Parish Council	
<p><u>Cash</u></p> <p>To ensure that there is an adequate cash handling process in place.</p>	Loss of cash through theft, dishonestly or mistake	<p>The Parish Council does not hold petty cash.</p> <p>The Parish Council requests all payments by bank transfer.</p> <p>Cash or cheque payments are subject to an administration fee.</p> <p>All cash receipts are banked intact by the Clerk as soon as reasonably possible after receipt.</p> <p>Paper receipts are given to any cash or cheque payees.</p>		Clerk & the Parish Council	

<p><u>VAT</u> To ensure that VAT is reclaimed and in line with relevant legislation</p>	<p>VAT submissions are not made regularly</p> <p>VAT is reclaimed inappropriately</p>	<p>VAT claims are made annually. VAT receipts are retained. The VAT reclaim is checked for accuracy against the cashbook and bank reconciliation. The Clerk/RFO attended training on VAT for local councils and has access to a range of official guidance and advice from external bodies should this be required.</p>		<p>Clerk & the Parish Council</p>	
<p><u>Payroll</u> To ensure that the correct rate of tax/NI/Pension contribution is deducted and paid.</p>	<p>Inappropriate rates of pay to employees</p> <p>Tax/NI and Pension contributions are incorrect</p> <p>Fines (HMRC)</p>	<p>The Parish Council authorises the appointment level of remuneration of all employees. All staff have a contract of employment and job description in place. Employment policies are in place. The Parish Council has appointed an external accountant to oversee the payroll process to ensure compliance with legislation and accuracy. Salaries are paid by bank transfer (not Standing Orders as the amount may differ from week to week, month to month).</p>		<p>Clerk & the Parish Council</p>	
<p><u>Annual Return</u> To ensure that the annual accounts and the year-end returns are prepared on time and supported by an adequate audit trail</p>	<p>Late or non-submissions of the annual accounts to the external auditor</p> <p>Year-end accounts not prepared, inaccurate or not in</p>	<p>The Clerk reads new guidance each year and attends regular training with LALC to ensure compliance with the instructions of the external auditor.</p> <p>Internal audit checks ensure that financial governance is in place.</p> <p>The Annual Return is approved in May or June each year (after approval of the year end accounts and internal audit).</p>		<p>Clerk & the Parish Council</p>	

	<p>accordance with requirements</p> <p>Inadequate audit trail</p>	<p>All paperwork is made available to the internal auditor to assist with the audit requirements. The internal auditor will complete the relevant paperwork and provides a detailed report where necessary.</p> <p>Compliance with the Transparency Code; the Clerk will ensure redacted documents are published on the Parish Council's website as required by law.</p>			
<p><u>Insurance</u></p> <p>To ensure that appropriate levels of insurance are in place</p>	<p>Appropriate insurance cover is not in place leading to risk of shortfall in insurance and lack of legal cover</p>	<p>A review is undertaken of all insurance arrangements in May each year.</p> <p>Employer and employee liability insurance is included within the policy.</p> <p>Public indemnity insurance is provided to an appropriate level.</p> <p>The Parish Council should ensure that there is adequate cover in terms of fidelity guarantee to cover against acts of fraud.</p> <p>The Parish Council should consider revaluing relevant assets every five years.</p>		<p>Clerk & the Parish Council</p>	<p>The Parish Council should consider 'key man' insurance cover is in place.</p>
<p><u>Assets</u></p> <p>To ensure that assets are recorded correctly and adequately maintained and insured</p>	<p>Asset register not establish or up to date</p> <p>Inadequate valuation of assets</p> <p>Assets lost or misappropriated</p>	<p>The asset register is maintained and updated as soon as reasonably practicable in the event of change.</p> <p>The asset register is maintained by the Clerk/RFO as required and reviewed at least once per year in May by the Parish Council. This is usually carried out in conjunction with the annual review of insurance levels.</p> <p>Responsibility has been established for assets and their security.</p>		<p>Clerk & the Parish Council</p>	
<p><u>Operational Management</u></p>					

<p><u>Compliance with Legislation</u> To ensure compliance with Acts of Parliament, legislation, Standing Orders, Financial Regulations and the Code of Conduct</p>	<p>Lack of understanding of legislation, regulations and codes Absence of Standing Orders or Standing Orders not kept up to date Absence of a Code of Conduct Code of Conduct breach Council acts ultra vires</p>	<p>Councillors have access to all internal policies and regulations and relevant external information through LALC, NALC and relevant publications including JPAG, Good Councillor Guide etc.</p> <p>Councillors are encouraged to attend training at least annually. The Clerk/RFO and staff should attend training at least quarterly.</p> <p>Standing Orders and Financial Regulations are adopted and reviewed annually in May or as required.</p> <p>Code of Conduct is adopted annually.</p> <p>The Power to act should be checked prior to a decision to incur expenditure being made.</p>		<p>Clerk & the Parish Council</p>	
<p><u>Data protection and freedom of information</u> To ensure that personal data is kept appropriately, information is available to parishioners</p>	<p>Lack of understanding of data protection legislation Data protection policy is not clear or up to date Information is not readily available or available on request</p>	<p>Staff and councillors are encouraged to attend training.</p> <p>The Parish Council has adopted a Data Protection Policy and Subject Access Request Policy and Freedom of Information Policy.</p> <p>Regular publication of agenda, minutes, redacted bank reconciliations and other relevant information.</p> <p>Requests for information are dealt with in line with the Freedom of Information Act 2000.</p>		<p>Clerk & the Parish Council</p>	
<p><u>Agenda, minutes, notices and statutory documents</u></p>	<p>Lack of transparency</p>	<p>Agendas are published to the website and/or Facebook and/or the noticeboard at least three clear days ahead</p>		<p>Clerk & the Parish Council</p>	

<p>To ensure that Council documents are produced, maintained and made available to the public appropriately</p>	<p>around decision making.</p> <p>Business is not conducted lawfully.</p> <p>Surge in complaints</p> <p>Investigation from EA leading to a public interest report.</p>	<p>of a meeting. A clear day does not include a Saturday or a Bank Holiday.</p> <p>Draft minutes are sent to Councillors for review or as soon thereafter as is reasonably practicable.</p> <p>Minutes are published to the website as soon as possible after their review by Council members.</p> <p>All public meetings are subject to legislative requirements for transparency.</p> <p>The Chair observes legislative requirements and observes Standing Orders and Financial Regulations at meeting, with the advice of the Clerk/RFO.</p>			
<p><u>Website Accessibility</u> To ensure that the website is accessible to all</p>		<p>The Website is provided by Lincolnshire County Council and meets the requirements of the Public Sector Bodies (Websites and Mobile Applications) (No.2) Accessibility Regulations 2018.</p> <p>The Council will conduct a website audit at least annually to ensure that the content is relevant and up to date.</p>		<p>Clerk & the Parish Council</p>	
<p><u>Health & Safety</u></p>					

<p><u>Risk assessment for role holders</u> To ensure identification and management of risk relating to all employees, councillors and volunteers and, members of the public and assets</p>	<p>Inadequate programme of safety assessments and appropriate actions results in accidents, insurance liabilities and damage to reputation</p>	<p>Employees are encouraged to carry out dynamic risk assessments and always consider hazards.</p> <p>A lone working policy and procedures are in place for the Clerk and Caretaker along with other staffing policies to protect employees.</p> <p>The Parish Council must consider safe working practices for volunteers and ensure appropriate insurances are in place.</p>		<p>Clerk & the Parish Council</p>	<p>Risk assessments have not been carried out for employees in their respective roles.</p>
<p><u>Skills and Knowledge</u> To ensure that employees, volunteers and councillors are suitably trained, skilled or qualified for their role</p>	<p>Inadequate training and knowledge lead to poor practice and increased risk</p> <p>Safeguarding issues are missed</p>	<p>Employees and councillors can access Health and Safety Training through LALC.</p> <p>The Parish Council should consider safeguarding qualifications for employees and designated members.</p> <p>Retention of staff members and councillors; retention of skills and knowledge in all aspects of council business.</p>		<p>Clerk & the Parish Council</p>	<p>The Parish Council will need to put together a package for volunteers to equip them with basic health and safety information including manual handling. Refresher training should be provided. The Clerk has a draft policy in progress.</p>
	<p>Defibrillators</p>	<p>Weekly checks being done. Annual inspections scheduled. Training.</p>		<p>Chair</p>	

<u>Risk assessment for the Council's open spaces and street furniture</u>	Lack of safety assessments and appropriate action leads to hazards and increased risk of accidents	The Parish Council must ensure that regular checks are being carried out. This is done quarterly by the Chair. Hazards should be reported promptly to the Clerk and taped with appropriate signage to warn the public. Evidence of public liability must be obtained from outside bodies and agencies working for the Parish Council.			
To ensure the safety of paper documents to be kept in perpetuity	Loss of historic minutes and other records	The Parish Council will store all paper documents in the office store deemed to be low fire-risk until a suitable fire-proof container can be purchased for the security of documents to be kept in perpetuity.			

Document review

This document will be reviewed annually by the Full Council.

Version control and amendment history

Date approved	Version number	Revision / amendments made	Review date
25 March 2026	V1.0	New policy	May 2026