

HECKINGTON 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.

Aim	Risk	Mitigation	Risk Rating	Person/s Responsible	Other action required
<u>IT Systems</u>					
To ensure that the Parish Council has the relevant cyber security systems in place	Cyber attack Virus Malware	<p>The Parish Council desktop computer and laptop both require PIN access which is known only to the Clerk. Council devices are not used for personal use. To consider security implications for hybrid working/removing the laptop off-site.</p> <p>The Parish Council has an IT support contract with Eclipse PC Repair and anti-virus software is provided as part of the package. This is automatically renewed annually.</p>			
To ensure that the protection of Parish Council data by storage and back up	Loss of data Data breach	<p>The desktop computer system is backed up daily in an external hard drive which is kept on site. This is a potential weakness within the system and consideration should be giving to storing this in a safe overnight.</p> <p>The desktop computer system is backed up monthly to an external hard drive which is kept off-site. The external hard drive should ideally be stored in a fire-proof safe.</p> <p>The computer's hard drive is encrypted.</p>			
To ensure that the computer systems are accessible in the event of the Clerk's illness, incapacity or death.		The PIN is kept in a signed, sealed envelope by the Clerk in a filing cabinet in the office *and should only be opened if the Clerk is unavailable due to illness, incapacity or death or any other absence which affects the day-to-day operation of the Parish Council. As soon as the Clerk is back in post, the passwords should be immediately reset.			

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. The username and password are stored in a signed, sealed envelope in the Clerk's office.</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>			
Email security		See IT systems.			
Social Media (Facebook)	Social Media Site Compromised	<p>The use of social medial is controlled by policy.</p> <p>The username and password are stored in a signed, sealed envelope in the Clerk's office*.</p>			

<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	The Clerk received 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. LALC provide regular updates of legislative changes. A training log is maintained for staff. Consideration should be given to maintaining a training log for councillors.			
<u>Business continuity</u> To ensure that appropriate controls are in place in the event of unexpected circumstances including the Clerk's absence, incapacity or death	Clerk/RFO taken ill or dies suddenly Clerk leaves without a replacement Period of emergency prevents businesses activity	LALC can be contacted for advice and to provide a short-term replacement locum Clerk/RFO. 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. The Chair of the Parish Council and Finance Committee have access to the Parish Council bank account. Access must only be gained with consent of the Council. Two signatories must be present during access. The Chair has access to the Clerk's passwords for use in emergency or periods of absence. The Parish Council must consider a scheme of delegation policy to be reviewed annually, to document the delegation of authority to officers to carry out urgent and necessary business as required.			
<u>Precept</u> To ensure that the precept received is sufficient to cover the day to day operation of the Parish Council	Inadequate precept due to poor budgetary processes Requirements not submitted to the	The Council receives quarterly budget reports to check the adequacy of the precept which is fixed by the Parish Council each year. The monthly bank reconciliation provides monthly reports against expenditure.			

	District in a timely manner	<p>The precept is considered by the Parish Council. The respective Committees including Allotment Management Committee, Pavilion, Staffing and Events submit their requirements to the Clerk/RFO. The Finance Committee work with the Clerk/RFO to create 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 will begin at the end of the second quarter. The draft budget will complete by the end of October. A budget consultation meeting with the public will be held in November. The budget and precept will be agreed in November 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 shall request a read receipt to ensure receipt of the request.</p>			
<u>Reserves</u> Reserves held should be sufficient and at an appropriate level	Reserves too high or too low	<p>The Parish Council cannot currently consider the level of reserves due to financial mismanagement in 24/25. This must be considered once the sale of Star Fen has been finalised and funds have been received.</p> <p>The Parish Council must consider whether to return funds to 'reserves with a specific purpose' or 'earmarked' for the purchase of cemetery land.</p> <p>Earmarked reserves must be considered for each of the Parish Council's assets including the Parish Council Chambers, the Pavilion and Playing Fields and the Cemetery.</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>			

<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>			
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) 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>To mitigate any errors, the parish council might consider a move to a two-stage authorisation arrangement with the bank to approve payments.</p> <p>The bank accounts are reconciled by the Clerk/RFO on a weekly basis and report to the full parish council at the monthly parish council meeting.</p> <p>The parish council has adopted updated Financial Regulations and regularly monitors this document. Procedures and internal controls are in place to prevent fraud and irregularities.</p> <p>Financial Regulations are generally reviewed annually unless review is necessitated by legislative changes.</p> <p>The accounts are inspected by an internal auditor twice annually. The Internal Auditor is independent of the Parish Council. This is done to ensure that the internal controls and financial governance is in place and is adequate. The Council received a report and recommendations are implemented as soon as practicable.</p>			

Bank and Banking					
<p>To ensure that payments are made promptly and in line with authorised expenditure.</p>	<p>Inaccuracies, loss and charges. Payments missed or delayed.</p> <p>Fraud</p>	<p>The Parish Council has Financial Regulations which set out the requirements for banking and reconciliation of the accounts.</p> <p>Invoices received are checked for accuracy and recorded promptly in the digital cashbook. Invoices are submitted for authorisation at the next meeting of the Parish Council.</p> <p>Payments required before the next scheduled meeting of the Parish Council are agreed to via poll and ratified at the next scheduled meeting of the Parish Council. A record of the poll is kept and attached to the invoices and payment receipt.</p>			
<p>Mistakes, losses and charges are minimised through internal controls.</p>		<p>The Clerk reconciles the accounts on a weekly basis 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 and Facebook page.</p> <p>The Parish Council is in the process of setting up a new bank account with Unity Bank to protect public monies if the financial institution fails.</p>			

Signatories in place (two or more)	Loss of signatories could lead to an inability to make payments affecting the operational management of the Parish Council	The Parish Council reviews the list of signatories annually.			
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 a number of officials in collusion, and any subsequent loss of property. Cover level should equal half the precept and the total of financial reserves.</p>			

<u>Cash</u> To ensure that there is an adequate cash handling process in place.	Loss of cash through theft, dishonestly or mistake	The Parish Council does not hold petty cash. The Parish Council requests all payments by bank transfer. Cash or cheque payments are subject to an administration fee. All cash receipts are banked intact by the Clerk as soon as reasonably possible after receipt. Paper receipts are given to any cash or cheque payees.			
<u>VAT</u> To ensure that VAT is reclaimed and in line with relevant legislation	VAT submissions are not made regularly VAT is reclaimed inappropriately	VAT claims are made quarterly. 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.			
<u>Payroll</u> To ensure that the correct rate of tax/NI/Pension contribution is deducted and paid.	Inappropriate rates of pay to employees Tax/NI and Pension contributions are incorrect Fines (HMRC)	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). Quarterly payments to the HMRC are made by direct debit to avoid fines due to late or inaccurate payments.			

<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	Late or non-submissions of the annual accounts to the external auditor Year-end accounts not prepared, inaccurate or not in accordance with requirements Inadequate audit trail	The Clerk reads new guidance each year and attends regular training with LALC to ensure compliance with the instructions of the external auditor. Internal audit checks ensure that financial governance is in place. The Annual Return is approved in May or June each year (after approval of the year end accounts and internal audit). 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. Compliance with the Transparency Code; the Clerk will ensure redacted documents are published on the Parish Council's website as required by law.			
<u>Insurance</u> To ensure that appropriate levels of insurance are in place	Appropriate insurance cover is not in place leading to risk of shortfall in insurance and lack of legal cover	An review is undertaken of all insurance arrangements in May each year. Employer and employee liability insurance is included within the policy. Public indemnity insurance is provided to an appropriate level. The Parish Council should consider 'key man' insurance cover is in place. The Parish Council should ensure that there is adequate cover in terms of fidelity guarantee to cover against acts of fraud. The Parish Council should consider revaluing relevant assets every five years.			
<u>Assets</u> To ensure that assets are recorded correctly and adequately maintained and insured	Asset register not establish or up to date Inadequate valuation of assets Assets lost of misappropriated	The asset registered is maintained and updated as soon as reasonably practicable in the event of change. The Parish Council should consider having the buildings on the asset register revalued for insurance reinstatement every five years. This ensures adequate levels of insurance cover. 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.			

		Responsibility has been established for particular assets and their security.			
<u>Operational Management</u>					
<u>Compliance with Legislation</u> To ensure compliance with Acts of Parliament, legislation, Standing Orders, Financial Regulations and the Code of Conduct	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	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. Councillors are encouraged to attend training at least annually. The Clerk/RFO and staff should attend training at least quarterly. Standing Orders and Financial Regulations are adopted and reviewed annually in May or as required. Code of Conduct is adopted annually. The Power to act should be checked prior to a decision to incur expenditure being made.			

<u>Data protection and freedom of information</u> To ensure that personal data is kept appropriately, information is available to parishioners	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	Staff and councillors are encouraged to attend training. The Parish Council is in the process of re-drafting the Data Protection Policy and Subject Access Request Policy and Freedom of Information Policy. Regular publication of agenda, minutes, redacted bank reconciliations and other relevant information. Requests for information are dealt with in line with the Freedom of Information Act 2000.			
<u>Agenda, minutes, notices and statutory documents</u> To ensure that Council documents are produced, maintained and made available to the public appropriately	Lack of transparency around decision making. Business is not conducted lawfully. Surge in complaints Investigation from EA leading to a public interest report.	Agendas are published to the website and/or Facebook and/or the noticeboard at least three clear days ahead of a meeting. A clear day does not include a Saturday or a Bank Holiday. Minutes are sent to Councillors within 48-hours of a meeting, for review or as soon thereafter as is reasonably practicable. Minutes are published to the website as soon as possible after their review by Council members. All public meetings are subject to legislative requirements for transparency. The Chair observes legislative requirements and observes Standing Orders and Financial Regulations at meeting, with the advice of the Clerk/RFO.			
<u>Website Accessibility</u> To ensure that the website is accessible to all		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. The Council will conduct a website audit at least annually to ensure that the content is relevant and up to date.			

<u>Health & Safety</u>					
<p><u>Risk assessment for role holders</u></p> <p>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>Risk assessments have not been carried out for employees in their respective roles.</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 are employing the services of Worknest to assist with Health and Safety and Risk Assessment.</p> <p>The Parish Council must consider safe working practices for volunteers and ensure appropriate insurances are in place.</p>			
<p><u>Skills and Knowledge</u></p> <p>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 and WorkNest.</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.</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>Pavilion</p> <p>Cemetery</p> <p>Chambers</p> <p>Caretaker</p> <p>Workshop/Chap</p> <p>Playground</p> <p>Defibrillators</p>	<p>Annual testing including emergency lighting, fire alarm, fire extinguisher. Tenant PAT, carbon monoxide LIST. ECR is outstanding RISK – legal action but mitigated by the fact that</p> <p>Asbestos , full building survey PPM</p> <p>Training, signage, memorial management</p> <p>Fire risk assessment, emergency light testing, fire extinguisher testing, PAT, EicR. EPC</p> <p>Electrician NAPIT/NIC registered. Lift serviced x 2 per year, 2 mandatory LOLER carried out.</p> <p>Weekly checks being done. Annual inspections scheduled. Training.</p>			
<p><u>Risk Assessment for Council's buildings</u></p> <p>To ensure adequate safety checks are carried out on council buildings</p> <p>Pavilion</p> <p>Cemetery Chapel, Workshop & Outbuildings</p> <p>Parish Council Chambers</p>	<p>Lack of safety assessments and appropriate action taken</p> <p>Fire Safety</p> <p>Legionella</p> <p>Asbestos</p> <p>Failure to comply with H&S legislation</p>	<p>The Parish Council must implement health and safety checks on all Council buildings to identify and mitigate any hazards including slips, trips, falls and other accidents.</p> <p>Regular visual safety checks must be carried out by employees and tenants. Hazards must be reported to the Clerk immediately.</p> <p>Adequate provisions are in place for routine and annual testing:</p> <p>Fire alarm systems (weekly and annually)</p> <p>Emergency lighting (weekly and annually)</p> <p>Fire extinguishers (visual check weekly and annually)</p> <p>First Aid Kits (monthly)</p> <p>Fixed electrical system (EICR – every 5-years or with a change of tenancy)</p> <p>EPC</p> <p>PAT testing (routine visual inspection with annual testing)</p> <p>Asbestos risk management plan</p> <p>Legionella testing and risk assessment to be carried out in accordance with HSE guidance.</p> <ul style="list-style-type: none"> Regular flushing of outlets to minimise risks. The Parish Council needs to implement routine temperature checks. <p>The Parish Council should consider putting in place a maintenance schedule for the heating system.</p>			

		<p>LOLER and lift serving (twice annually for each service).</p> <p>Fire evacuation plan to be produced and displayed and handed to all hirers for buildings with public access.</p> <p>A signing in book in line with GDPR must be available for public buildings (Chamber – library entrance and office entrance).</p>			
<u>Assets</u> Generator Fleet	<p>Lack of safety inspections may lead to malfunction or failure causing injury or death</p> <p>Failure to comply with legislation</p>	<p>Routine checks by the Caretaker to be recorded and kept on file before the use of any fleet vehicle.</p> <p>Routine MOT for fleet vehicles. Twice annual servicing for fleet vehicles. Remedial work to be carried out promptly by a trained professional.</p> <p>The Parish Council must ensure that routine testing is being carried out for the generator in line with legislation.</p>			
<u>Risk assessment for the Council's open spaces and street furniture</u> Christmas Tree Village Green Benches Bus Stop Telephone kiosk Playing field Defibrillators Litter Bins Dog Waste Bins Noticeboards	<p>Lack of safety assessments and appropriate action leads to hazards and increased risk of accidents</p>	<p>The Parish Council must ensure that regular checks are being carried out by Parish Council employees. Hazards should be reported promptly to the Clerk and taped with appropriate signage to warn the public.</p> <p>The Parish Council has commissioned a tree survey of all Parish Council owned trees which is in progress.</p> <p>Trained or suitably qualified contractors are appointed to carry out assessment and remedial work as required. Evidence of public liability must be obtained from outside bodies and agencies working for the Parish Council.</p>			

<u>Risk Assessment for children's play areas</u> Pavilion Mayflower Drive	Lack of safety inspections and routine maintenance results in accidents and legal liabilities	<p>The Parish Council must ensure that routine weekly inspections are being carried out by employees. Hazards and defects to be reported immediately to the Clerk. The area must be tapes with appropriate signage to warn the public. Repairs to be carried out as soon as possible. The Clerk is scheduled to attend a two-day play inspection course delivered by RoSPA to ensure that this is adhered to in the future.</p> <p>Annual safety inspections are to be carried out by an external accredited playground inspector. Issues reported must be considered by the Parish Council. Suitable contractors are appointed to carry out specialist remedial work as required.</p> <p>The Parish Council sets an adequate budget for the repair of damaged play park equipment.</p> <p>The Parish Council must consider setting aside earmarked reserves for the replacement of damaged or aged play equipment.</p> <p>Play equipment must be installed by appropriately qualified persons.</p>			
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
19.5.25	V1.0	New policy	May 2026