

Aust Parish Council

RISK REGISTER

Drafted and checked against latest JPAG guidance:	E Pattullo, 6th Feb 2024 using JPAG March 2023 version
Reviewed & adopted at council meeting dated:	13th February 2024
Minute reference:	APC2024-02-7.1
Current version:	2024-1
<i>To be reviewed annually</i>	

Service Area	Risk	Mitigation in place	Action Required	Action due	Notes / Action complete
Insurance					
	Public liability	Currently insured through Zurich - renewed 1st June 2023	Arrange insurance renewal	01/05/2024	
	Employers' liability	Currently insured through Zurich - renewed 1st June 2023			
	Property owner's risks	Property insurance for Woodwell is covered by SGC. Other assets covered under the Zurich policy.			
	Officials' indemnity	Currently insured through Zurich - renewed 1st June 2023			
	Slander and libel	Currently insured through Zurich - renewed 1st June 2023			
	Property owner's liability	Public liability insurance should cover risks			
Finance					
	Insufficient income to cover expenditure	Precept amount results from budget-setting process. Earmarked reserves held for possible major expenditure e.g. a contested election. General reserve maintained at 6 to 12 months income to cover unexpected costs.	None		
	Monitoring of financial performance	Spending against budget is regularly monitored by the clerk and reported to council quarterly.	Quarterly reports	Ongoing	
	Loss of money	No cash handled. All payments made by cheque/bank transfer (both dual authorisation) or by standing order/direct debit (pre approved by full council & set up authorised by two councillors)	None		
	Lack of accounting records or inaccurate records kept	Quarterly bank reconciliation presented to full council. Annual Return completed each year end. Annual Internal Audit carried out & results reported to council.	Quarterly reports Clerk to arrange internal audit via ALCA panel.	n/a 31/03/2024	
	Unauthorised payments	Payments require two signatures in line with bank mandate. Invoices are checked when cheques are signed or bank transfer authorised.	None		
	Illegal expenditure	Clerk to ensure that payments are only made where the council has power to do so.	Record power of spend against payments	Ongoing	
	Loss of revenue	Precept value resolved at council meeting. No other significant income.	None		
	Failure to observe PAYE rules	Clerk to maintain PAYE records and complete required returns to HMRC	Clerk to submit monthly returns via HMRC Basic Tools	Ongoing	
	Failure to observe VAT rules	VAT paid is recorded in cash book. Clerk submits VAT reclaim annually via form VAT126. No financial activities are carried out which would require full VAT registration.	Clerk to complete VAT126 claim	30/04/2024	
	Poor value for money	Few high value transactions carried out. Financial Regulations specify procurement process safeguards	None		
	General reserve too high	Earmarked reserves have been set up to cover election costs, professional advice requirements, asset replacement. Budget setting process includes consideration of effect on general reserves.	None		

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	Lack of return on financial holdings	Interest-bearing savings account held with Unity Trust. Interest rate is fairly competitive compared with similar accounts elsewhere.	Clerk to ensure that all long-term funds (above 3-6 months expenditure) are held in interest-bearing account.	Ongoing	
Record keeping & document management					
	Loss of data - paper records	Paper copies of signed documents are retained by Clerk in accordance with the adopted Data Retention policy.	Clerk to deposit important records with Gloucester Archives	31/07/2023	
	Security of electronic records	Clerk's laptop has anti-virus and anti-malware software installed, and has passcode login to prevent unauthorised access. Scans are run each month. Files are backed up to external hard drive and cloud storage (OneDrive). Email is held in cloud storage (Gmail).	None		
	Lack of knowledge/experience	Budget includes an allocation for training for Clerk and councillors. Clerk can request support/advice from ALCA, SLCC, South Gloucestershire Council and other bodies if required. Clerk due to start CiLCA training during 2024 (funded by Cromhall PC).	None		
	Continuity during absence/loss of clerk	Key tasks are listed in the Clerk's Year document. All passwords are held in LastPass password management system. Chairman holds details of access to the laptop and LastPass, and a copy of the Clerk's Year document. ALCA can help with urgent requirement for assistance.	None		
Regulation Compliance					
	Arrangements for and conduct of council meetings and other business	Council meetings are advertised in accordance with regulations. Agendas and minutes produced in a timely fashion and posted on the community website. Significant decisions are only taken either at meetings or in accordance with delegated powers. Any decisions under delegated powers are reported to the next council meeting.	None		
	Members' interests not correctly reported	Members are responsible for maintaining their own register of interests.	Councillors to review registers at least annually and update if necessary. Clerk to issue a reminder in May each year	31/05/2024	
	Conflicts of interest	Members are given the opportunity at the start of each meeting to declare any short-term interests and would leave the meeting during the relevant item(s) unless a dispensation had been granted by the Clerk as proper officer.	None		
	Code of Conduct and Standing Orders not adopted	Both are in place and reviewed/re-adopted annually	Clerk to arrange annual review/re-adoption by Council	31/03/2024	
	Data protection	Data protection policy and privacy notices in place. Business carried out in accordance with GDPR requirements.	Council to consider obtaining dedicated email addresses	30/06/2024	
	Freedom of Information	Publication scheme in place, reviewed Jan 2021. Clerk is aware of requirements for responding to FoI requests.	Log of FoI requests to be presented to April meeting each year	09/04/2024	
	Employment of Clerk	The Clerk has a signed contract which is based on the NALC model. All employment legislation believed to be met.	None		
	Pension regulations	No employee currently qualifies for automatic pension enrolment. Redecoration due 09/05/25	None		

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Assets					
	Woodwell Meadows	Property is managed under a management agreement by South Gloucestershire Council. Signed April 2010. Copy of agreement held by the Clerk. Management plan updated June 2022.	Receive annual reports of management actions	Dependent on SGC	
	Loss of, or damage to, other assets	Asset register maintained.	Formal inspection of assets to be carried out annually by the Clerk, reported to council and added to website	30/08/2024	
		Insurance cover includes adequate cover for assets.	None		
		Portable assets (laptop and projector). Clerk holds both and is responsible for them.	Reasonable security precautions especially when out of the Clerk's house	Ongoing	