

**RISK REGISTER  
2016/2017**

| <u>Ref.</u> | <u>Area</u> | <u>Identified Risk</u>  | <u>Consequences of Failure</u>   | <u>Level - Financial</u> | <u>Level - Reputational</u> | <u>Control</u>  | <u>Future Actions</u>  | <u>Implementation / Check</u>  |
|-------------|-------------|---|--|--------------------------|-----------------------------|---|--|--|
| 1           | Assets      | General protection of physical assets                             | Financial and physical loss of assets  | High                     | Medium                      | Council Insurance. Asset Register kept up to date.  | Review Insurance Levels. Asset Tagging linked to Asset Register.   | Assets and register monitored by Regulatory Committee  |
| 2           | Assets      | Lack of Maintenance of physical assets                            | Potential for excessive repair costs and claims                                  | High                     | High                        | Regular inspection of assets. Regular and independent inspections and maintenance contract in place for owned play equipment.   | Review contract for inspection and maintenance on an annual basis  | Monthly warden inspections. Monitored regularly by Operations Committee  |
| 3           | Assets      | Failure to maintain Browns Wood playing Fields (transfer in 2016) | Loss of income. Loss of interest in playing on the fields. Potential for claims. | Medium                   | High                        | MKC Maintenance contract in place (Serco) - Tenders for maintenance contract March 2017. Established a BWSG User Group. Obtained FA Report on condition. Regular liaison with users.                                | Establish planned annual inspection and appropriate maintenance programme.   | Regular Warden and Councillor inspections in respect of unauthorised use. Regular contact with Users.                              |
| 4           | Assets      | Failure to maintain Trim Trail                                    | Potential for excessive repair costs. Potential for accident and claims.         | High                     | High                        | Independent annual inspection and maintenance contract with Serco. Bi-monthly warden inspections. Warden RoSPA Routine Visual trained.  | annual review of inspection and maintenance contract . Undertake repairs. Warden to keep RosPA Routine Visual Certificate up to date.  | Regular inspections. Reports to Operations Committee.  |
| 5           | Assets      | Blocked / uncleared pathways/access routes                        | Possible accident / public liability. Potential for claims                       | High                     | High                        | Regular warden checks. Reports to Parish Manager/MKC/Other organisations as appropriate. Redway Refresh Project - clean-up/painting of yellow bollards and improved signage.  | Establish planned annual inspection and appropriate maintenance programme.   | Regular warden inspections. Warden reports to Operations Committee.  |
| 6           | Assets      | Failure to maintain allotment sites.                              | Loss of amenity for allotment holders.   | Low                      | High                        | Maintain links and enhance good working relationship with allotment holders. Maintenance contract in place to maintain area and vacant plots. Established allotment groups at SK. DG forming allotment association. | Review maintenance contract on an annual basis. Potential to establish allotment groups at Boxberry and Holst. Drainage inspection at HC and DG where there is a potential for flooding. | Warden inspections. Warden inspection report and Parish Manager Allotment Administration report to Operations Committee (Monthly). |

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| 7           | Assets      | Failure to maintain community shed(s) on Boxberry Allotment Site (shed to be installed at Studley Knapp 2016) | Loss of amenity for allotment holders.   | Low                       | Medium                      | Warden checks during monthly allotment site visits and inspections. Storage of items owners risk.  |   | Warden checks / Allotment Inspection and Administration reports monthly to Operations Committee.                                    |
| 8           | Assets      | Lack of / failure to maintain dog bins.   | Loss of amenity for dog walkers. Potential for increase in dog mess around parish. | Low                       | High                        | Appointed contractor for dog bin maintenance and collection (yearly). Monthly Warden inspections.  | Continue with current procedure   | Contractor/warden inspected. Regular reports to Operations Committee. Usage report from contractor.                                 |
| 9           | Assets      | Failure to maintain public / allotment site noticeboards.   | Unable to keep residents up to date with Council news, meetings etc.               | Low                       | Medium                      | Annual inspection by warden  | Continue with current procedure. Fix as required.   | Inspections.  |
| 10          | Assets      | Failure to maintain / update information on community noticeboards  | Unable to keep residents up to date with Council news, meetings etc.               | Low                       | Medium                      | General inspection by Warden   | Continue current procedure. Fix as required.  | Inspections.  |
| 11          | Assets      | Loss or failure of Computer Equipment   | Loss of records held on computer   | Low                       | High                        | Regular Back-up at least every 2 days and kept in fireproof safe. IT support contracts in place.   | Possible back-up held off-site.   | Contract provides immediate back up and records.  |
| 12          | Finance     | Loss of monies through theft or dishonesty  | Financial loss   | High                      | Medium                      | Lockable cash box and receipts book. Fidelity guarantee insurance in place. Financial regulations restrict access to funds. Receipts issued for cash payments.   | Review of Financial Regulations and a Scheme of Delegation. Implement a robust recruitment process. | Annual review of Financial Regulations at Regulatory Committee and Full Council.  |
| 13          | Finance     | Failure of Bank or inadequate banking.  | Financial loss   | High                      | Medium                      | Banks chosen for current account - investment policy, how safe, good corporate management. Separate bank account for s.106 monies and operational reserves. Monitoring of cash flow.   | Coninue with current porcedure  | RFO and Parish Manager undertake appropriate checks. Monthly review at Regulatory Committee.  |
| 14          | Finance     | Inappropriate accounting procedures   | Loss of financial integrity  | High                      | Low                         | Qualified RFO. Purchase of appropriate accounting package and support (Sage). Year End Audit. Budget for staff training. Internal and external audit.  | Annual Review. Parish Manager to be trained in use of Sage.   | Monthly review of budgets and financial procedures at Regulatory Committee.   |
| 15          | Finance     | Lack of financial control and records   | Loss of financial integrity  | Medium                    | Medium                      | Appropriate software with audit trail. Qualified RFO. Debit Cards for RFO and Parish Manager for sundry expenses only. Financial Regulations provide guidance and restrictions on spend limits. Monthly budget reports. Internal and external audit. | Continue with current procedure. Regular budget forecasting at each of the committees.              | RFO budget reports to Regulatory Committee and Full Council. Payments signed off by 2 Councillors. Invoices signed by 1 Councillor. |

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| 16          | Finance     | Lack of financial controls - payments by cheque                                | Loss of financial integrity  | Medium                    | Medium                      | Two signatures required on all cheques 2 x Councillors or 1 x Councillor plus Parish Manager or RFO. Internal and external audit.  | Continue with current procedure.  | Authorisation of payments and cheques to Regulatory Committee (Monthly).  |
| 17          | Finance     | Inappropriate BACS transfers / on-line banking.                                | Financial loss   | High                      | Medium                      | Two signatures on payment schedule. Internal audit 2 x a year. External audit annually.  | Monthly reconciliation prepared by RFO.   | Reports to Regulatory Committee and Full Council (Monthly)  |
| 18          | Finance     | Unauthorised and unlawful expenditure  | Financial loss and potential for prosecution                           | High                      | High                        | Debit card for RFO & Parish Manager for sundry expenses. Monthly reconciliation. Card has spending limit. Financial regulations provide guidance and restrictions on spend limits. Monthly budget reports. Internal and external audit.. | Continue with current procedure. Monthly reconciliation prepared by RFO.                              | Reports to Regulatory Committee and Full Council (Monthly)  |
| 19          | Finance     | Non-compliance of HMRC requirements for employee payments.                     | Financial loss   | Low                       | Low                         | Complete Annual Return to HMRC. Payroll provider in place to deal with all NIC and HMRC requirements.  | Continue with current procedure.  | Budget reports to Regulatory Committee and Full Council.  |
| 20          | Finance     | Unclaimed VAT recovery   | Financial loss   | Medium                    | Low                         | RFO completion of VAT returns as appropriate. VAT report from VAT specialist - January 2017  | Continue with current porcedure   | Budget reports to Regulatory Committee.   |
| 21          | Finance     | Non-compliance with auto-enrolment / pension requirements / Childcare Vouchers | Loss of financial integrity  | Low                       | Low                         | Pensions and Childcare Voucher administrator in place.   | Employer contributions set when appropriate   | Reports to HR Committee   |
| 22          | Finance     | Failing to set appropriate precept level                                       | Loss of financial integrity. Potential to impact of service delivery.. | High                      | High                        | Budget process begins in October. Each cmttee offers aspirational budget for next Financial Year. Budget based on priorities of the Council. 5 year projections.   | Organise Strategy meeting around June/July to establish priorities that will help to set the precept. | Review process annually by Full Council or Regulatory Committee. Budgetting timetable in place.                         |
| 23          | Finance     | Failure to set appropriate income levels                                       | Financial loss / impact on residents                                   | Medium                    | Medium                      | Budget processes in place to establish income levels. Review schedule prior to setting budget.   | Continue with current procedure.  | Review of income rates as part of budget setting process and at each Committee. Identify income and expenditure trends. |

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| 24          | Finance     | Failure to account for and administer s.106 monies                 | Possible clawback of monies  | High                      | Low                         | Procedures in place to claim for s.106 monies. Recording of spend.   | Continue with current procedure.   | Regular review to ensure monies spent appropriately and within time.  |
| 25          | Governance  | Non-compliance with Data Protection Act                            | Potential for penalties  | High                      | Medium                      | Internal and external auditor to provide a check. Registered with ICO. ICO Data Protection Certificate.  | Use help line where necessary.   | Parish Manager to check and apply for Certificate - annually.   |
| 26          | Governance  | Failure to ensure best value through appropriate tendering process | Potential for financial loss and dimished service provision.                                 | Low                       | Low                         | Procedures for tendering process set out in Standing Orders.   | Review Standing Orders   | Annual review of Standing Orders at Regualtory Committee.   |
| 27          | Governance  | Failure to comply with legal requirement.                          | Potential for diminished service provision, financial loss and potential for claims.         | High                      | High                        | Appropriate procedures in place to comply with legal requirements. Parish Manager to clarify legal position on any new proposal. Legal advice to be sought where necessary.              | Annual review requirements. Training and keeping up to date with legal requirements and changes in the law relevant to parish matters. | Annual Review   |
| 28          | Governance  | Failure to comply with FOI Act                                     | Potential for penalties  | Low                       | Medium                      | Procedure in place to ensure FOI queries are acted upon in a quick efficient manner.   | Review of procedure.   | Annual review.  |
| 29          | Governance  | Inaccurate recording of minutes                                    | Potential for legal action. Decisions of the Parish Council not being carried out as agreed. | Low                       | Medium                      | Accurate recording of minutes. Draft Minutes approved by the Chair. Minutes signed as a correct record at following meeting. Signed minutes stored in paper file as well as on computer. | Signed minutes on file.  | Minutes signed as correct record at next meeting.   |
| 30          | Governance  | Non-compliance with consultation and planning deadlines            | Views of the Parish Council not taken into consideration.                                    | Low                       | Medium                      | Appropriate timetable and recording of consultations. Ensure Councillors aware of deadlines for comment.   | Continue with current procedure  | Planning applications considered at Regulatory Committee and Full Council to comply with neighbour notification deadlines.              |
| 31          | Governance  | Inappropriate use of s.137 funds                                   | Possible re-claiming of funds  | Low                       | Low                         | Compliance with s.137 rules. Appropriately recorded in the minutes.  | Continue with current procedure  | Procedure Review 2017. 'Grants and payments considered at Regularity Committee (grants up to £1,500) Full Council (grants over £1,500). |
| 32          | Governance  | Failure to abide by Standing Orders                                | Potential for challenge of decisions made.   | Potentially High          | Potentially High            | Regularly checked and considered at all meetings / decision making.  | Continue with current procedure.   | Annual review by Regulatory Committee.  |
| 33          | Governance  | Failure to comply with Environmental Information Regulations       | Potential penalties  | Low                       | Low                         | Appropriate procedures in place.   | Continue with current procedure  | Regulatory Committee.   |

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| 34          | Liability          | Insufficient security of buildings   | Potentiall for theft of assets. Possible unauthorised access and financial loss. | High                      | Medium                      | Dorr to office locked when no-one in attendance. 2 named key holders. 2 named key holders for building.  | Continue with current procedure.   | Contract and office security considered annually at Operations Committee                                     |
| 35          | Liability          | Legal liability as consequence of asset ownership (e.g Browns Wood Sports Ground)          | Potential for claims to be made against the Council                              | Medium                    | High                        | Robust transfer of asset process.  | Ensure appropraite insurance in place. Establish H&S checklist. Regular checks of Sports Ground. Written records. Appropriate procedures in place. | Management of assets to be regularly considered by the Operations Committee.                                 |
| 36          | Liability          | Failure to appropriately operate outdoor equipment / risk to public when equipment in use. | Health and Safety of contractors. Potential risk to the public.                  | Low                       | High                        | Check contractor's public liability insurance, certification and ensure appropriately trained..  | Contunue current procedure   | Check requirements   |
| 37          | Liability          | Failure to appropriately work with Chemical treatments of weeds, etc.                      | Health and Safety of contractors. Potential risk to the public.                  | Low                       | High                        | Check contractor's public liability insurance, certification and ensure appropriately trained..  | Contunue current procedure   | Check requirements   |
| 38          | Liability          | Risk to third party, property or individuals   | Potential for claims to be made against the Council                              | Medium                    | High                        | Public liability insurance in place. Regular Warden inspections.   | Continue current procedure.  | Inspection by Warden. Regulatory Committee.  |
| 39          | Employer Liability | Failure to comply with Employment Law  | Possible employment tribunal/grievance/disciplinary                              | High                      | Medium                      | Employee Contracts and Job Descriptions/EO policy/proper greivance/disciplinary policy in place/lone working policy and H&S policy in place. Induction procedure in place for staff. Line management in place. | Revised job descriptions and contracts for new posts of Finance Officer and Assistant Parish Manager. Possible membership of South East Employers. | Job descriptions and contracts reviewed by HR Committee. Policies reviewed annually by Regulatory Committee. |
| 40          | Employer Liability | Failure to comply with Inland Revenue requirements   | Potential penalties  | Low                       | Low                         | Staff to be PAYE with PC to be registered with NI code. Payroll agency handles HMRC. Internal and external audit.  | Advice from Inland Revenue as required.  | As required  |
| 41          | Employer Liability | Failure to consider the safety of staff and visitors                                       | Potential for claims against the council   | Low                       | Medium                      | Regular risk assessment of office.   | Continue with current porcedure  | HR Committee & Clerk to Regularly review H&S policy.   |
| 42          | Employer Liability | Failure to consider the safety of staff in the parish                                      | Potential for claims against the council   | High                      | High                        | Risk assessment carried out for all project work. Lone worker policy. Warden DBS checked. Warden's bicycle serviced at regular intervals. Appropriate clothing for Warden.                                     | Providing details of visits when working alone outside of the office environment.  | HR Committee and Parish Manager to review.   |
| 43          | Employer Liability | Failure to ensure safety of our Parish Guardians   | Potential for claims against the council   | High                      | High                        | Training / Introduction of Manual Handling Policy. Volunteer Policy. Risk assessment of each activity. Parish Guardians to sign an volunteer agreement.  | Assess risk of each activity. Allocate an activity manager for each activity. At least 1 WCC officer on site.                                      | Liaise with volunteers regarding their ability to participate an each activity. 1 WCC officer on site.       |

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| 43          | Councillor Propriety | Failure to complete Registers of Interests documentation or declare gifts of hospitality over the cost of £25. | Potential to bring council into disrepute.                  | Low                       | High                        | Register of Interests and of Gifts and Hospitality documnetation completed as changes occurs. Declarations of interest item on every agenda. Details on website. | Continue with current procedure. | Ongoing monitoring. Changes made as required. ROI sent to Milton Keynes Council to be placed on their website. |
| 44          | Councillor Propriety | Failure to abide by the Code of Conduct  | Could bring the Council into disrepute. Possible sanctions. | Low                       | High                        | Training for all new cllrs and re-training when changes in legislation requires  | Continue with current procedure. | HR Committee. Milton Keynes Council.   |
| 45          | General              | Eviction from or lack of access to rented office space.  | Lack of office facilities                                   | Medium                    | Low                         | Office contract in place, renewed annually. Maintaining good working relationships with landlord.  | Continue with current procedure. | Contract reviewed by Operations Committee.   |