

Table: Risk Register - Level and Control (L = Likelihood, I = Impact, R = Risk – Low (1-2) Medium (3-4) High (6-9))

Reviewed March 2019

Next review date March 2020

Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
A. Assets	A.1. Failure to protect physical assets	L:1	Building and Property: Assets register in place. Items insured, with value increased in line with RPI annually. Skate Park: Funds set aside annually towards maintenance costs.	A.1.1. Asset Register: Document to be updated annually each March. Also on each occasion that any changes are made to the Council's asset base. A.1.2. Insurances: Insurance levels reviewed annually. Cover obtained for new items, as necessary during the year. A.1.3. Skate Park Equipment: Funding for repairs to be provided in budget and covered by insurance.	Clerk/P&RC Clerk/P&RC Clerk/P&RC
		I: 3			
		R: Medium (3)			
	A.2. Inadequate security of buildings & safe custody of equipment etc.	L:1	Leigh Community Centre The Centre operates a 24hr CCTV surveillance system, and alarm system when building not in use, to protect against unauthorised access Allotment Buildings Secure Lock Xmas Lights Stored in third party warehouse and fully insured by contractor	A.2.1. Leigh Community Centre: Review security arrangements – at least annually. A.2.2. Other Buildings: Designated key holders. Buildings not alarmed – limit risk by only using for low value storage. A.2.3. Xmas Lights: Stored in third party warehouse and fully insured by contractor	Clerk/Facilities Manager Facilities Manager E&L Cttee
		I: 2			
		R: Low (2)			
	A.3. Failure to maintain buildings etc.	L:1	Assets generally maintained on an ad hoc basis. LCC Lease repair conditions. General maintenance programme is in place. Dilapidations programme in place over life of the lease	A.3.1. Maintenance Programme: A prepared maintenance programme established for each site. LCC Maintenance budget allocation regularly reviewed and monitored by Committee. Programme is reviewed annually or where necessary	CF Cttee
		I: 3			
		R: Medium (3)			

B. Finance	B.1. Failure to bank and care for funds	L. 1 I: 1	Funds not required immediately held on deposit CCLA & HSBC.	B.1.1. Funds: Funds deposited in interest bearing accounts. Level of deposit reviewed two monthly, prior to P&RC meeting.	Clerk/P&RC
		R: Low (2)	Financial Regulations updated annually	B.1.2 Financial Regulations: Financial Regulations reviewed annually each February/March.	Clerk/P&RC ARFO/Chairman or Vice Chairman P&RC
	B.2. Loss of cash through theft or dishonesty	L:1 I: 2	Cash held overnight in safe. Petty Cash reimbursed by Assistant Responsible Finance Officer (ARFO) on presentation of documentary evidence of expenditure.	B.2.1. Petty Cash: Chairman or Vice Chairman of P&RC carries out random checks on petty cash transactions and balances quarterly.	Nominated Councillor other than the Chairman
		R:Low (2)	Petty Cash Account reconciled in accordance with Financial Regulations. Petty cash drawings limited to £200 Other income banked regularly and at least weekly.	Monthly reconciliations of all bank accounts carried out in accordance with Financial Regulation 2.2 Internal Audit checks on income.	
	B.3. Failure to protect expenditure	L:1 I: 2	Cheque payments and electronic transfers approved and signed by 2 Councillors and approved two monthly by Council.	B.3.1. Payments: Chairman or Vice Chairman of P&RC selects at random four months per year and verifies that two Councillors have evidenced their approval for each item of expenditure	ARFO/ Clerk/P&RC
		R:Low (2)	Payment procedures compliant with Financial Regulations and in accordance with accounting	Internal Audit checks on occurrence, valuation and regularity of payments.	

			control procedures determined by the RFO to ensure best practice.		
	B.4. Failure to protect income	L:1 I: 2 R:Low (2)	A receipt or an invoice supports each item of income received. Monthly reconciliation of each bank or petty cash account. Debtors monitored in accordance with Debtor Policy & if required reported for action to Council	B.4.1. Income: Internal Audit checks for completeness of income brought to account and that all income is banked promptly. Internal Audit review of bank reconciliations. Debtor reports produced to action if required and deposits taken.	ARFO
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	B.5. Failure to comply with HMRC (VAT) Regulations	L:1 I: 1 R:Low(1)	VAT claims prepared biannually in accordance with HMRC requirements by ARFO. In conjunction with HMRC Guidelines VAT Partial Exemption calculated by Accountants.	B.5.1. VAT Claims: Periodic inspection of claims by HMRC and response to queries. Claims subject to check by Internal Auditor.	ARFO
	B.5. Failure to determine an Annual Budget	L:1 I: 1 R:Low (1)	Having regard to planned levels of expenditure, anticipated income and balances needed to be carried forward for contingencies and future levels of expenditure. Policy & Resources oversees budget compilation, during the autumn. Detailed two monthly reports of income and expenditure against budget. System of approved delegated limits of expenditure	B.5.1. Annual Budget: Budget preparation to commence each autumn. Detailed Committee budgets, with breakdown to be submitted by November. Precept figure considered in November, confirmed as soon as possible after confirmation of grant funding and tax base from the Primary Authority but no later than the end of February. B.5.2. Monthly Reporting: Bi - monthly review of reports to Committees and Council of outturn against budget. B.5.3. Compliance Checks: By Internal Auditor and Chairman or Vice Chairman of P&RC.	Clerk/P&RC

			A submission for all new projects costing in excess of £5000 to be considered and approved by the appropriate Committee for recommendation to Council	The findings to be reported to P&RC, three times per annum.	
	B.6. Failure to ensure Business Continuity	L:1 I: 3 R:Medium (3)	Ensure Council evaluates risks and minimises occurrences of interruption by Budget planning and robust legal agreements Robust Business Continuity Plan is in progress.	B.6.1. Business Continuity: Two Monthly review of budgets and changes to action plan reviewed and evaluated by appropriate Committee Council at least annually. B.6.2. Sufficient Reserves Reserves maintained at a level to allow for fluctuations in income and expenditure.	Clerk/Appropriate Committee/P&RC
C. General Liabilities	C.1. Failure to comply with Legal Requirements	L:1 I: 2 R:Low (2)	Expertise and Training of Town Clerk with external guidance. Reference to Council Solicitor, SBC Solicitor or Administrators. Regular updates from EALC, NALC & SLCC Guidance and briefings to Councillors. Induction Training for Councillors and Staff. Specific training as required.	C.1.1. Legal Advice: Town Clerk – CiLCA qualified & Continuing Professional Development and Networking C.1.2. External Review: Prior to change of Council at an election to review policies required by law. C.1.3. Members of Professional Bodies: Town Clerk and Council members of appropriate bodies.	Clerk/P&RC
	C.2. Failure to protect Third Parties,	L:2-1	Insurances in place. Regular inspection of spaces subject to Council ownership	C.2.1. Third Party Risks: Insurance cover in place – reviewed annually, or as needed.	Clerk/Staff/P&RC E&LC/CFC

	Property, or Individuals	I: 2-3	/control, as scheduled in the Asset Register.	Record of inspections maintained and review of follow-up work undertaken following inspection report.	
	Events	R:Medium/High (4) In accordance with Risk Management Strategy, Operational risk measures in place plus event risk assessments	Health and Safety Policy in place and detailed individual risk assessments completed as required. Risk assessments prepared for each event in order to identify and minimise risk. Training provided for staff and volunteers.	Visual Inspection and Health and Safety Training undertaken by Cllrs and Staff. Maintenance programmes instituted on all Council property/equipment. Risk assessment produced for each event along with an Event Management Plan.	Events Officer
Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
	C.3. Failure to comply with legal responsibilities as a consequence of asset ownership (e.g. Skate Park)	L:1 I: 3 R:Medium (3)	Insurances in place. Inspection regime in place.	C.3.1. Insurances: Regime of inspection required for asset ownership areas, to insure insurance cover is retained.	Facilities Manager/Clerk
D. Employer Liability	D.1. Compliance with Employment Law	L:1 I: 2 R:Low (2)	Regular Information updates – EALC, SLCC etc. H&SE and Working Method policies Guidance from external HR advisors & ACAS	D.1.1. Employment Legislation: Receive regular information and update from EALC, SLCC etc. H&SE Policies reviewed annually or as events require.	Clerk/P&RC

	D.2. Failure to comply with HMRC PAYE requirements	L:1 I: 2 R:Low (2)	Salary Administration contracted out to competent contractor.	D.2.1. HMRC: Changes and updates implemented by competent contractor. Internal Audit checks on payroll.	Payroll provider/ARFO
Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
	D.3. Failure to have sufficient resources for unexpected staff absences	L:1 I: 3-2 R:Low (2)	Identified sources of staff-cover for senior staff absence. Specific operational tasks are being documented. Operational Manuals for specialist systems kept up to date. Reserves kept at a level to enable acting staff to be engaged. Succession Planning and additional staff training to provide absence cover.	D.3.1. Support Staff: Review staff training through the appraisal system. General Reserves maintained at correct levels.	Clerk/P&RC

E. Legal Liability	E.1. Failure to ensure activities are within legal constraints	L:1	Expertise and training of Town Clerk	E.1.1. Legal Requirements: Clerk to clarify any legal points raised, after seeking legal advice as necessary. Clerk circulates appropriate training courses and monitors attendance.	Clerk/P&RC
		I: 1	Clerk to clarify any legal issue raised, seeking legal advice as necessary.		
		R:Low (2)	Elected members kept up-to-date with legislation		
	E.2. Failure to keep proper and Timely Reporting via the Minutes	L:1	All minutes published in draft form as soon as they are produced and published on website.	E.2.1. Minutes: Minutes published on web site as well as being made available to the Press and Public.	Clerk
		I: 1	Minutes altered as a consequence of any amendments immediately after signing.		
		R:Low (1)	Minutes also made available to Press and Public		
Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
	E.3. Failure to keep proper control of documents	L:1	Legal documents kept in office along with legal documents in 'fire proof' cabinet.	E.3.1. Documents: Originals of leases and legal documents held in Council Office in fire-proof cabinet or at Council Solicitors I.T. support contractor provides a back-up test service Accounts provider bound by Service Level Agreement reviewed as appropriate by Policy & Resources Committee	Clerk/Staff P&RC / Clerk
		I: 2	All computer documents backed up daily and copy kept off site.		
		R:Low (2)	Financial records held on remote server as well as reports backed up locally with copy kept off-site.		

F. Councillor Propriety	F.1. Failure to register of interests & Gifts / Hospitality	L:1	Register of Interest completed & published on Web-Site.	F.1.1. Register of Interests: All Cllrs required to complete a declaration of interest – updated as necessary and requested to be reviewed annually Declarations called at each meeting Register of Interest published on website and subject to public scrutiny.	Cllrs
		I: 1	Declarations of interest called at each meeting		
		R:Low (1)			
	F.2. Failure to have a Code of Conduct	L:1	Council / Cllrs adopted Code of Conduct 2017	F.2.1. Code of Conduct: Council adopted SBC Code of Conduct Code of Conduct reviewed and updated if legislation changes	Clerk/Cllrs
		I: 1			
		R:Low (1)			