

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

Revised and adopted 21st March 2017 (Council Minute 121)

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 capital replacement 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 bi-annually. Cover obtained for new items, as necessary during the year. A.1.3. Skate Park Equipment: Funding for repairs and replacement to be provided in budget and covered by insurance.	Clerk/P&RC
		I: 3			Clerk/P&RC
		R: Medium (3)			Clerk/P&RC
	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	CF Cttee
		I: 2			E&L Cttee
		R: Low (2)			E&L Cttee
	A.3. Failure to maintain buildings etc.	L:1	Assets generally maintained on an ad hoc basis. LCC liability limited by Lease conditions. General maintenance programme is in place.	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 in the autumn	CF Cttee
		I: 3			
		R: Medium (3)			

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B. Finance	B.1. Failure to bank and care for funds	L: 1	Funds not required immediately held on deposit CCLA & HSBC. Financial Regulations updated annually	B.1.1. Funds: Funds deposited in interest bearing accounts. Level of deposit reviewed two monthly, prior to P&RC meeting. B.1.2. Financial Regulations: Financial Regulations – (updated in February 2016). Regulations to be reviewed annually each February/March.	Clerk/P&RC Clerk/P&RC
		I: 1			
		R: Low (2)			
	B.2. Loss of cash through theft or dishonesty	L:1	Cash held overnight in safe. Petty Cash reimbursed by Senior Administrator on presentation of documentary evidence of expenditure. Petty Cash Account reconciled in accordance with Financial Regulations. Petty cash drawings limited to £150 Other income banked regularly and at least weekly.	B.2.1. Petty Cash: Chairman or Vice Chairman of P&RC carries out random checks on petty cash transactions and balances quarterly. Monthly reconciliations of all bank accounts carried out by nominated Councillor, who is not Chairman or Vice Chairman of P&RC Internal Audit checks on income.	Senior Administrator/ Chairman or Vice Chairman P&RC Nominated Councillor
		I: 2			
		R:Low (2)			
	B.3. Failure to protect expenditure	L:1	Cheque payments and electronic transfers approved and signed by 2 Councillors and approved two monthly by Council. Payment procedures compliant with Financial Regulations.	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 Internal Audit checks on occurrence, valuation and regularity of payments.	Senior Administrator/Clerk/P&RC
		I: 2			
		R:Low (2)			
	B.4. Failure to protect income	L:1	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.	Senior Administrator
		I: 2			
		R:Low (2)			

Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
	B.5. Failure to comply with HMRC (VAT) Regulations	L:1 I: 1 R:Low(1)	VAT claims prepared biannually by Senior Administrator. 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.	Senior Administrator
	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 A submission for all new projects costing in excess of £5000 to be considered and approved by the appropriate Committee	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. The findings to be reported to P&RC, three times per annum.	Clerk/P&RC
	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 business plan reviewed and evaluated by appropriate Committee 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

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C. General Liabilities	C.1. Failure to comply with Legal Requirements	L:2	Expertise and Training of Town Clerk with external guidance. Reference to Council Solicitor, SBC Solicitor or Administrators.	C.1.1. Legal Advice: Town Clerk – 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
		I: 2	Regular updates from EALC, SLCC		
		R:Medium (4)	Guidance and briefings to Councillors. Induction Training for Councillors and Staff. Specific training as required.		
Events	C.2. Failure to protect Third Parties, Property, or Individuals	L:2	Insurances in place.	C.2.1. Third Party Risks: Insurance cover in place – reviewed annually, or as needed. Record of inspections maintained and review of follow-up work undertaken following inspection report. 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.	Clerk/Staff/P&RC E&LC/CFC Events Officer / ESC
		I: 2	Regular inspection of spaces subject to Council ownership /control, as scheduled in the Asset Register. Health and Safety Policy in place and detailed individual risk assessments completed as required.		
		R:Medium (4)	Risk assessments prepared for each event in order to identify and minimise risk. Training provided for staff and volunteers.		

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 Skate Park area, to insure insurance cover is retained.	Senior Administrator/E&LC
D. Employer Liability	D.1. Compliance with Employment Law	L:2 I: 2 R:Medium (4)	Regular Information updates – EALC, SLCC etc. H&SE and Working Method policies	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.	Senior Administrator/Acumen

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 R:Medium (3)	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 I: 1 R:Low (2)	Expertise and training of Town Clerk Clerk to clarify any legal issue raised, seeking legal advice as necessary. Elected members kept up-to-date with legislation	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
	E.2. Failure to keep proper and Timely Reporting via the Minutes	L:1 I: 1 R:Low (1)	All minutes published in draft form as soon as they are produced and published on website. Minutes altered as a consequence of any amendments immediately after signing. Minutes also made available to Press and Public	E.2.1. Minutes: Minutes published on web site as well as being made available to the Press and Public.	Clerk

Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
	E.3. Failure to keep proper control of documents	L:1 I: 2 R:Low (2)	Legal documents kept in office along with legal documents in 'fire proof' cabinet. All computer documents backed up daily and copy kept off site. Financial records held on remote server as well as reports backed up locally with copy kept off-site.	E.3.1. Documents: Originals of leases and legal documents held in Council Office in fire-proof cabinet. 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
F. Councillor Propriety	F.1. Failure to register of interests & Gifts / Hospitality	L:2 I: 2 R:Medium (4)	Register of Interest completed & published on Web-Site. Declarations of interest called at each meeting	F.1.1. Register of Interests: All Cllrs required to complete a declaration of interest – updated as necessary. Declarations called at each meeting Register of Interest published on website and subject to public scrutiny.	Cllrs
	F.2. Failure to have a Code of Conduct	L:1 I: 1 R:Low (1)	Council / Cllrs adopted Code of Conduct – 2013	F.2.1. Code of Conduct: Council adopted SBC Code of Conduct Code of Conduct reviewed and updated if legislation changes	Clerk/Cllrs