

THIMBLEBY PARISH COUNCIL RISK MANAGEMENT

Risk Status Indications

The adopted risk management methodology uses a traffic light colour against each risk item to confirm its current status.

The colour coding is defined as follows:

- This identified risk is being effectively managed with adequate reviews, processes and/or documentation as appropriate.

- *As applicable, either*

This identified risk is being managed. However, there are aspects of risk management, which ought to be improved to achieve a green status. It is recognised that sometimes improvements may be difficult to achieve and remedial work may take time (e.g. a need for Councillor training).

or

This identified risk is not under adequate management. However, if this risk arises, it will have a minimal impact upon the Council. Whilst attempts can be made over time to improve the management of this risk, there may be occasions where the cost of mitigation is not warranted (e.g. holding spare parts or equipment).

- This identified risk, which has a serious potential impact upon the Council is not under adequate management. This represents a key risk, which will be highlighted to meetings of the Council until such time that it is adequately managed or mitigated. Certain key risks with a low probability may be entirely beyond the management control capability of the Council – such risks may retain a red status upon the agreement of Council.

THIMBLEBY PARISH COUNCIL RISK MANAGEMENT

Mission Statement of Thimbleby Parish Council:

To provide services for, and manage and maintain the Council assets of, the village of Thimbleby, within the resources provided by the annual precept and other incomes, taking into account the wishes of the residents and obtaining value for money.

Aim	Risk	Method used to Minimise Risk	Person(s) Responsible	Status ● ● ●
<p>1. To ensure compliance with Acts of Parliament, other legislation, the Council’s Standing Orders, Financial Regulations and Code of Conduct.</p> <p><i>Including:</i> Freedom of Information Data Protection Child Protection Protection of vulnerable people Local government legislation Equality of opportunity Racial equality Disability legislation</p> <p><i>continues</i></p>	a. Lack of knowledge of regulations and codes.	Ensure that all Councillors have copies of or access to relevant information through LALC, copies of the adopted Code of Conduct, Financial Regulations and Standing Orders and a copy of the latest edition of the Good Councillors Guide. Highlight essential parts and provide specific training where possible.	Chair Clerk/RFO All councillors LALC	●
	b. Absence of Standing Orders	Ensure that Standing Orders are produced, understood by councillors, and reviewed at least once per year.	Chair Clerk/RFO	●
	c. Actions by the Council outside its powers as set out by Parliament.	As at 1a above, but ensure that, as necessary, powers are highlighted or extracted into an effective summary.	Chair Clerk/RFO	●
	d. Lack of commitment to regulations and procedures.	Regular reference to appropriate regulations in agenda items. Appropriate delegation of responsibilities to councillors and committees. Compliance with appropriate procedures.	Chair All councillors Clerk/RFO	●
	e. Items purchased without proper tendering procedures, resulting in accusations of commercial favoritism.	Ensure that all councillors are aware of regulations regarding estimates and full tender procedures. Introduce practice of estimates for all purchases over an agreed figure.	Chair Clerk/RFO	●
	f. Payments made without prior approval and adequate control.	Ensure all payments are approved in accordance with the Financial Regulations and properly recorded. Keep cash payments to a minimum, and avoid if possible.	Clerk/RFO	●
	g. Lack of control of signatories to cheques.	Keep authorised signatories to a minimum but consistent with practicalities.	Clerk/RFO	●

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Aim	Risk	Method used to Minimise Risk	Person(s) Responsible	Status ● ● ●
<p><i>continued</i></p> <p>1. To ensure compliance with Acts of Parliament, other legislation, the Council’s Standing Orders, Financial Regulations and Code of Conduct.</p>	<p>h. VAT not properly accounted for, resulting in over-claims and large demands from HMRC.</p>	<p>Ensure appropriate publications held and that Clerk/RFO has a good knowledge of regulations.</p>	<p>Clerk/RFO</p>	<p>●</p>
<p>2. To identify and regularly review the Council’s priorities and risks.</p>	<p>a. Lack of knowledge of setting objectives, setting priorities, and identifying risks to their achievement.</p> <p>b. Lack of commitment by council members</p> <p>c. No risk analysis carried out.</p> <p>d. No steps taken to combat identified risks</p> <p>e. An inadequate complement of councillors to manage the business of the council</p>	<p>All councillors to be made aware of need for objectives and identification of risk. Attend training sessions and refresher training.</p> <p>Add risk assessment to agenda at least half-yearly, reviewing particular items, and results against those items.</p> <p>As at 2a above. Ensure that completion of the risk assessment is given high priority to be able to complete AGAR.</p> <p>As at 2b above.</p> <p>All councillors to strive to work in a constructive manner in accordance with the Code of Conduct and to welcome and encourage new councillors. All councillors to cooperate to share the workload.</p>	<p>Chair Clerk/RFO All Councillors</p> <p>Chair Clerk/RFO</p> <p>Chair All Councillors Clerk/RFO</p> <p>Chair All Councillors Clerk/RFO</p> <p>All Councillors Clerk/RFO</p>	<p>●</p> <p>●</p> <p>●</p> <p>●</p> <p>●</p>
<p>3. To influence others, such as Lincolnshire County Council, East Lindsey District Council and other Government organisations to recognise the requirements and interests of the local population. <i>continues</i></p>	<p>a. Lack of effective lines of communication with other organisations.</p> <p>b. Lack of effective lines of communication with parishioners.</p>	<p>Note all communication lines which are essential or beneficial and establish/maintain contacts by name and where possible face-to-face.</p> <p>Take every opportunity to publicise role of Parish Council using the notice boards, “flyers”, newsletters and the Annual Parish Meeting. Use key issues to raise the profile of PC and to test parishioners’ views.</p>	<p>Chair Clerk/RFO</p> <p>Chair All Councillors Clerk/RFO</p>	<p>●</p> <p>●</p>

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Aim	Risk	Method used to Minimise Risk	Person(s) Responsible	Status ● ● ●
<p><i>continued</i></p> <p>3. To influence others, such as Lincolnshire County Council, East Lindsey District Council and other Government organisations to recognise the requirements and interests of the local population.</p>	<p>c. Lack of preparation on subjects requiring influence.</p> <p>d. Lack of confidence by Parish Councillors.</p>	<p>Ensure all councillors are aware of need for careful research and are guided as to where to obtain relevant information.</p> <p>Experienced councillors and Clerk/RFO to assist newcomers to understand roles and responsibilities, to establish essential contacts and to gain procedural awareness.</p>	<p>Chair Clerk/RFO</p> <p>Chair All Councillors Clerk/RFO</p>	<p>●</p> <p>●</p>
<p>4. To ensure that all councillors are aware of their responsibilities, and possible liabilities, and to provide adequate insurance cover for all likely risks.</p>	<p>a. Lack of knowledge of possible culpability of councillors.</p> <p>b. Lack of education of Councillors regarding culpability.</p> <p>c. Inadequate insurance cover taken out – property, personal liability, employer’s liability.</p> <p>d. Councillors fail to declare interests and participate in inappropriate decision making, which has a material impact upon the decisions taken and the public perception of the Council.</p>	<p>Creation of Standing Orders and Code of Conduct and familiarisation with those matters where greatest risk occurs.</p> <p>Experienced councillors and Clerk/RFO to assist newcomers to understand their responsibilities. To attend training courses and refresher training as available (see LALC courses/annual training scheme).</p> <p>Review risk assessment by including on agenda at least annually.</p> <p>All councillors to be reminded to abide by the Code of Conduct and the register of interests and to be alert to potential breaches of both. As far as is possible, the Clerk/RFO to ensure the public register of interests is available on the website and kept up to date. Declaration of interests is an item on every agenda.</p>	<p>Chair Clerk/RFO</p> <p>Chair All Councillors Clerk/RFO</p> <p>Chair Clerk/RFO</p> <p>Clerk/RFO All Councillors NKDC</p>	<p>●</p> <p>●</p> <p>●</p> <p>●</p>
<p>5. To keep appropriate books of account accurately and up-to-date throughout the financial year. To maintain secure banking facilities.</p> <p><i>continues</i></p>	<p>a. Lack of knowledge of accounting requirements</p> <p>b. Lack of commitment to accounting requirements.</p>	<p>Ensure all councillors are familiar with current Financial Regulations. Regularly review Standing Orders, variable direct debits and Financial Regulations. Ensure all Councillors are aware of the maximum thresholds under the Financial Services Compensation Scheme.</p> <p>As at 5a above. CLERK/RFO to produce financial reports at all Council meetings. Internal audit reports to be made available to all councillors and any recommendations to be acted upon promptly.</p>	<p>Chair All Councillors Clerk/RFO</p> <p>All Councillors CLERK/RFO Internal Auditor</p>	<p>●</p> <p>●</p>

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<p><i>continued</i></p> <p>5. To keep appropriate books/ electronic records of account accurately and up-to-date throughout the financial year. To maintain secure banking facilities. To comply with the Transparency Code and Freedom of Information Publication Scheme as required by the Accounts and Audit Regulations(as updated).</p> <p><i>continues</i></p>	c. Bank charges unnecessarily incurred	CLERK/RFO to maintain and carry out regular inspection of books of account. Internal audit to be undertaken annually and twice a year if possible.	Clerk/RFO Internal Auditor	●
	d. Inaccuracies in recording amounts and totals in books of account. Bank reconciliations not carried out.	CLERK/RFO to ensure that books of account are formatted in such a way that internal controls are included and activated. Regular internal audits to advise on internal controls required.	CLERK/RFO Internal Auditor	●
	e. Inaccuracies and interest losses caused by account transfers.	Keep number of accounts to a minimum but ensure that any large credit balances are deposited in an interest-bearing account.	CLERK/RFO	●
	f. To ensure that the banking facilities of the Council are secure and offer value for money.	Using information available in the public domain, the CLERK/RFO to periodically review the Councils banking arrangements in respect of achieving both value for money and security, but noting that changing accounts may itself incur some risks.	All Councillors CLERK/RFO Internal Auditor	●
	g. Inadequate control of cash receipts and payments.	Avoid cash payments and receipts if possible. Where cash receipts are unavoidable to record each receipt into a cash book and to issue the payee with a paper receipt. Cash payments, if unavoidable, shall be claimed as expenses by Officers and Councillors with receipts being presented as evidence.	CLERK/RFO All Councillors	●
	h. Books of account not kept up to date/ invoices not posted promptly.	Regular checks by CLERK/RFO and internal auditor. Financial reports at all Council meetings.	CLERK/RFO Internal auditor	●
	i. Internal controls not in place or not operated.	As at 5h above.	CLERK/RFO Internal auditor	●
	j. Payments missed or delayed.	As at 5h above.	As for 5h above.	●
	k. Not publishing information required by statutory requirements.	Maintain the website with up to date minutes, financial records and policies and procedures to comply with statutory requirements.	Clerk/RFO or LCC/LALC back-up provider.	●











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<p><i>continued</i></p> <p>5. To keep appropriate books/ electronic records of account accurately and up-to-date throughout the financial year. To maintain secure banking facilities.</p>	<p>k. Clerk/RFO taken ill or leaves without replacement</p>	<p>LALC and the internal auditor can be called upon for advice. Other Officers and Councillors to be familiar with all aspects of financial matters. Cheque payments can still be made as usual providing sufficient bank signatories are in place.</p>	<p>Clerk/RFO</p>	<p>●</p>
<p>6. To ensure that payments made from Council funds and the use of assets, represent value for money, are adequately managed, and comply generally with the wishes of the residents.</p>	<p>a. Lack of knowledge of wishes of residents.</p> <p>b. Use of funds not giving value for money.</p> <p>c. Use of funds not in accordance with the wishes of the residents.</p> <p>d. Charges for use of facilities inadequate or excessive.</p> <p>e. Fund raising not properly controlled or not in accordance with regulations.</p>	<p>As at 3b above Ensure residents and other stakeholders (i.e. local organisations) are consulted on major financial issues, which impact upon them.</p> <p>Effective budget planning processes and appropriate quotations/ tendering processes used. Creation of a rolling plan for projects and maintenance expenditure.</p> <p>As at 2a above. As at 6a above.</p> <p>Effective financial management by CLERK/RFO. Internal audit checks.</p> <p>All councillors to be aware of need to check regulations before commencing fund-raising activities. Effective financial management by CLERK/RFO.</p>	<p>All Councillors Clerk/RFO</p> <p>Clerk/RFO All Councillors</p> <p>All Councillors Clerk/RFO</p> <p>All Councillors</p> <p>All Councillors Clerk/RFO</p>	<p>●</p> <p>●</p> <p>●</p> <p>●</p> <p>●</p>
<p>7. To ensure that the annual precept requirement results from an adequate budgetary process; progress against the budget is regularly monitored; and reserves are appropriate. <i>continues</i></p>	<p>a. Lack of knowledge of budgetary process, and of Council regulations.</p> <p>b. Lack of commitment to budgetary process.</p>	<p>Ensure Financial Regulations are issued to or available online to all councillors. Encourage councillor training. Delegate responsibility for managing the initial budgetary process to the CLERK/RFO.</p> <p>As at 7a above Involve all councillors in budgetary process, not solely the Clerk/RFO.</p>	<p>All Councillors Clerk/RFO</p> <p>All Councillors Chair</p>	<p>●</p> <p>●</p>








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<p><i>continued</i></p> <p>7. To ensure that the annual precept requirement results from an adequate budgetary process; progress against the budget is regularly monitored; and reserves are appropriate.</p>	<p>c. Inadequate consideration of requirements for annual precept.</p> <p>d. Calculation not in accordance with Council regulations.</p> <p>e. Inadequate internal controls with regard to monitoring expenditure.</p> <p>f. Reserves too low or too high</p>	<p>Place item on agenda early in year to remind councillors of budget process and actions required. Delegate responsibility for managing the initial budgetary process to the CLERK/RFO. Start budget build in November well ahead of submission date.</p> <p>Checks by CLERK/RFO and Internal Auditor.</p> <p>Checks by CLERK/RFO and Internal Auditor. Financial and budget progress reports to all Council meetings.</p> <p>The general reserve (not earmarked) to be at least 75% of typical annual income or as otherwise advised by the CLERK/RFO / Internal auditor. The general reserve (not earmarked) not to exceed 110% of typical annual income or as otherwise advised by the CLERK/RFO / Internal auditor.</p>	<p>All Councillors Clerk/RFO</p> <p>CLERK/RFO Internal auditor</p> <p>CLERK/RFO Internal auditor All Councillors</p> <p>Clerk/RFO All Councillors</p>	<p></p> <p></p> <p></p> <p></p>
<p>8. To explore all possible sources of income, and ensure that expected income is fully received.</p> <p><i>continues</i></p>	<p>a. Lack of knowledge of possible sources of income e.g. grants.</p> <p>b. Lack of commitment to pursue possible sources of income.</p> <p>c. Maximise rental income</p> <p>d. Receipts not banked or not banked promptly.</p> <p>e. Debts not pursued promptly.</p>	<p>Encourage training and conference attendance to gain experience of all grants available and application procedures.</p> <p>As at 8a above.</p> <p>Charge appropriate rates, if applicable.</p> <p>Regular checks by CLERK/RFO and Council. Internal audit checks.</p> <p>As at 8c above.</p>	<p>Chair Clerk/RFO</p> <p>All Councillors Clerk/RFO</p> <p>Clerk/RFO/ All Councillors</p> <p>CLERK/RFO Internal audit</p> <p>CLERK/RFO</p>	<p></p> <p></p> <p></p> <p></p> <p></p>

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Aim	Risk	Method used to Minimise Risk	Person(s) Responsible	Status 
<p><i>continued</i></p> <p>8. To explore all possible sources of income, and ensure that expected income is fully received.</p>	<p>f. VAT claims not made promptly or made incorrectly.</p>	<p>Ensure Clerk/RFO has appropriate and up-to-date VAT official publications. Regular checks by CLERK/RFO. Internal audit checks.</p>	<p>CLERK/RFO Internal Auditor</p>	<p></p>
<p>9. To ensure that salaries paid to employees and amounts paid to contractors are paid in line with Council regulations and budget and statutory legislation. Ensure payments are adequately monitored.</p>	<p>a. Inappropriate rate of pay to employees.</p> <p>b. Tax and NI arrangements not in accordance with regulations.</p> <p>c. Amounts paid to contractors not in accordance with contract and inadequately monitored.</p>	<p>Ensure employee regulations are available and understood by Clerk/RFO/ CLERK/RFO. Internal audit checks.</p> <p>As at 1 above.</p> <p>Checks by CLERK/RFO and internal audit. Monitoring of contract expenditure by the Council.</p>	<p>CLERK/RFO Clerk/RFO Internal audit</p> <p>CLERK/RFO/ Clerk/RFO Internal audit</p> <p>CLERK/RFO Internal audit All Councillors</p>	<p></p> <p></p> <p></p>
<p>10. To ensure that year end accounts are prepared on the correct accounting basis, on time, and supported by an adequate audit trail.</p> <p><i>continues</i></p>	<p>a. Lack of knowledge of Council regulations and procedures.</p> <p>b. Late or non- submission of annual accounts.</p>	<p>Compliance with Financial Regulations, Standing Orders and Proper Practices outlined in The Practitioners’ Guide. Attend training seminars where available.</p> <p>Compliance with the instructions of the External auditor. CLERK/RFO to monitor progress against timetable and report to Council meetings.</p>	<p>Clerk/RFO/ CLERK/RFO All Councillors</p> <p>Clerk/RFO /CLERK/RFO Internal auditor All Councillors</p>	<p></p> <p></p>

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<p><i>continued</i></p> <p>10. To ensure that year end accounts are prepared on the correct accounting basis, on time for publication and provision to external auditor by 1st July, and supported by an adequate audit trail.</p>	<p>c. Year end accounts not prepared, inaccurate, or not in accordance with Council requirements.</p> <p>d. Inadequate audit trail from records to final accounts.</p> <p>e. Period of Public Inspection (30 working days) complied with.</p>	<p>Checks by CLERK/RFO. Internal audit checks.</p> <p>As at 10c above.</p> <p>Dates minuted and notices published on time.</p>	<p>Clerk/RFO/ CLERK/RFO Internal auditor All Councillors</p> <p>Clerk/RFO /CLERK/RFO Internal auditor All Councillors</p>	<p>●</p> <p>●</p>
<p>11. To identify, value, and maintain all the assets of the Parish Council, and ensure that asset and investment registers are complete, accurate and properly maintained.</p>	<p>a. Lack of knowledge of assets of Parish Council.</p> <p>b. Assets lost or misappropriated</p> <p>c. Inadequate or inaccurate valuation of the council's assets.</p> <p>d. Asset register not established or inadequately maintained.</p>	<p>Ascertain and record all significant assets for which Parish council is responsible. Create and maintain a permanent asset register.</p> <p>Establish who is responsible for security and maintenance of each asset. Regular monitoring of location and use of assets by the Council and the condition of assets by regular inspection.</p> <p>Arrange for periodic review of valuations and arrange for professional valuation where necessary for insurance purposes. Internal audit checks.</p> <p>Create asset register in accordance with The Practitioners' Guide requirements.</p>	<p>Clerk/RFO/CLERK/R FO</p> <p>Clerk/RFO/CLERK/R FO All Councillors</p> <p>CLERK/RFO All Councillors</p> <p>CLERK/RFO All Councillors</p>	<p>●</p> <p>●</p> <p>●</p> <p>●</p>
<p>12. To carry out adequate safety checks on the street furniture owned or managed by the Council.</p>	<p>a. The lack of or an inadequate programme of maintenance allows the persistence of safety hazards (e.g. trip hazards, dangerous trees, faulty seats, faulty bins etc).</p>	<p>Regular checks by the Councillors, Clerk/RFO/CLERK/RFO. Prompt attention to hazards/problems once identified. Prompt attention to issues raised by all users. Engagement of suitable contractors to conduct ongoing maintenance works with public liability insurance in place.</p>	<p>Clerk/RFO/CLERK/R FO All Councillors Contractors Public users</p>	<p>●</p>