

Hutton Cranswick Parish Council									
Register of Risks									
The Council recognises Risk Management is a process of identifying and understanding the risks that organisations face. It is an important part of the Council's work. It requires an assessment of the effect that the risks identified might have if they were to happen and a consideration of what affordable actions and controls can be put in place (mitigation) to reduce those risks to an acceptable level.									
Ref No.	Type of Risk	Possible Risks	Risk Score prior to mitigation			Measures to mitigate possible risk	Risk Score after mitigation		
			Likelihood	Impact	Risk Score		Likelihood	Impact	Risk Score
R1001	Risk Assessments	The Council does not consider risks may change or that new risks may arise.	2	3	6 (High)	The Council is risk aware and regular reviews risk.	1	3	3 (Medium)
R1002	Powers	The Council makes an illegal decision.	2	3	6 (High)	Councillors are aware of the Powers and Duties of Parish Councils and decisions are made accordingly and conjunction with the Council's Standing Orders and Financial Regulations.	1	3	3 (Medium)
R1003	Meetings	Fail to give notice of meetings in time.	2	3	6 (High)	The clerk ensures a notice of meetings is published three clear days before the date of the meeting.	1	3	3 (Medium)
R1004	Meetings	Meetings are not quorate.	2	3	6 (High)	Councillors aware of meeting dates. Councillors regularly attend meetings.	1	3	3 (Medium)
R1005	Meetings	Lack of public participation.	2	3	6 (High)	Meeting agenda published on noticeboards and website. Notice of next meeting appears in the Bulletin. Public given opportunity to speak at each meeting.	1	3	3 (Medium)
R1006	Meetings	Decisions not implemented.	2	3	6 (High)	The Council relies on the nominated Councillor/clerk to implement decisions.	1	3	3 (Medium)
R1007	Public Liability	Injury to a third party, member of the public or damage to property.	2	3	6 (High)	Assets owned by the Council are regularly inspected and well maintained. Public Liability Insurance in place.	1	3	3 (Medium)
R1008	Employment Liability	Breach of employment legislation	2	3	6 (High)	clerk is employed based on agreed contact of employment. Employment liability insurance in place. The Council employs and follows advice of a payroll services company.	1	3	3 (Medium)
R1009	Standing Orders	Standing Orders are not fit for purpose	2	3	6 (High)	The Council regularly reviews the Standing Orders. Recommendations relating to Parish Council Standing Orders from ERYC and ERNLLCA are considered.	1	3	3 (Medium)
R1010	Financial Regulations	Financial Regulations are not fit for purpose	2	3	6 (High)	The Council regularly reviews the Financial Regulations. Recommendations relating to Parish Council Financial Regulations from ERYC and ERNLLCA are considered.	1	3	3 (Medium)
R1011	Business Continuity	Loss of use of computer	2	3	6 (High)	A maintenance contract in place. Revert to printed information. Use mobile phone.	1	3	3 (Medium)
R1012	Business Continuity	Unavailability of the clerk	2	3	6 (High)	The Chairman will take advice from ERYC /ERNLLCA if the clerk is not available. The clerk continues to develop a list of procedures	1	3	3 (Medium)
R1013	Data/information	Loss of electronic records	2	3	6 (High)	The clerk make a copy of electronic information on a regular basis.	1	3	3 (Medium)
R1014	Data/information	Loss of paper records	2	3	6 (High)	Historical records held by ERYC Archives. Current records are files held at Bella Cottage. Records are filed on a regular basis.	1	3	3 (Medium)
R1015	Employees (clerk)	Role performed inadequately	2	3	6 (High)	The clerk has agreed contract of employment. Training is available as required. Performance reviewed when appropriate.	1	3	3 (Medium)

Ref No.	Type of Risk	Possible Risks	Risk Score prior to mitigation			Measures to mitigate possible risk	Risk Score after mitigation		
R1016	Value for Money	Value for money is not achieved	2	3	6 (High)	The Council safeguards public funds by purchasing goods and services in accordance with Financial Regulations and Standing Orders	1	3	3 (Medium)
R1017	Precept	Inadequate precept	2	3	6 (High)	To determine the amount of precept required the Council considers a budget update report and assumptions of payments and receipts likely in the next financial year. The Council sets its annual budget prior to making a decision on the Precept Demand.	1	3	3 (Medium)
R1018	Precept	Late submission of the Precept Demand to ERYC.	2	3	6 (High)	The clerk submits the Precept Demand in accordance with ERYC deadline. Confirmation from ERYC of the amount and payment dates of the Precept is reported to the Council..	1	3	3 (Medium)
R1019	Precept	Late receipt of Precept from ERYC.	2	3	6 (High)	The Council is aware that the precept is due in 2 instalments, on 30th April and 30th September. The clerk reports the receipt of each instalment to the Council.	1	3	3 (Medium)
R1020	Financial reporting/records	Financial irregularities.	2	3	6 (High)	The Council complies with the rules set out in its Financial Regulations that includes procedures that prevents fraud and financial irregularities. The clerk maintains a record of receipts and payments, a summary of which is reported to each Council Meeting.	1	3	3 (Medium)
R1021	Banking	Financial irregularities.	2	3	6 (High)	The Council complies with the rules set out in its Financial Regulations. The clerk provides a copy of the Current Account statement and reconciliation of the account and a copy of the Business Reserve Account statement to each Council Meeting	1	3	3 (Medium)
R1022	Reserves	In sufficient reserves are held by the Council.	2	3	6 (High)	The Council receives a copy of the monthly statement of the Business Reserves Account. Earmarked reserves are reviewed annually (this includes a reserve for an election).	1	3	3 (Medium)
R1023	PAYE/NI obligations	Fail to make payment to HMRC.	2	3	6 (High)	The Council employs and follows the advice of payroll services company on its PAYE obligations.	1	3	3 (Medium)
R1024	VAT	Fail to recover VAT from HMRC.	2	3	6 (High)	The clerk makes a claim for VAT in April and October.	1	3	3 (Medium)
As part of the Annual Governance and Accountability Return (AGAR) the internal auditor has to sign off that the Council has achieved a number of control objectives.									
R1025	Audit	The Council ignores the need for an audit.	2	3	6 (High)	An internal audit report is presented to the Council in April and October.	1	3	3 (Medium)
R1026	Audit	Appropriate accounting records have not been properly kept throughout the financial year.	2	3	6 (High)	Records are maintained in line with Financial Regulations	1	3	3 (Medium)
R1027	Audit	The Council did not comply with its Financial Regulations, payments are not supported by invoices, all expenditure is not approved and VAT was not appropriately accounted for	2	3	6 (High)	The Council complies with its Financial Regulations. All payments are initialled by two Councillors. Expenditure is subject to a decision by the Council. VAT is recovered in April and October	1	3	3 (Medium)
R1028	Audit	The Council did not assess the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	2	3	6 (High)	The Council sets its objectives as part of the financial plan. The Council is risk aware and regularly reviews all risks.	1	3	3 (Medium)
R1029	Audit	The Council did not have an adequate budgetary process; progress against the budget is not regularly monitored; and reserves are not appropriate.	2	3	6 (High)	All Councillors are given relevant information and the opportunity to develop and prepare the Council's budget. A statement of the budget is reported to each Council Meeting. Reserves are reviewed annually	1	3	3 (Medium)

Ref No.	Type of Risk	Possible Risks	Risk Score prior to mitigation			Measures to mitigate possible risk	Risk Score after mitigation		
R1030	Audit	The Council did not receive, properly record or promptly bank its expected income. VAT was not appropriately accounted for.	2	3	6 (High)	Income received is banked within one week of receipt and is shown in the budget statement reported to each Council Meeting. A schedule of VAT is maintained. VAT is recovered in April and October.	1	3	3 (Medium)
R1031	Audit	Salaries to employees and allowances to members are not paid in accordance with the Council's approvals, and PAYE and NI requirements are not properly applied.	2	3	6 (High)	The Council employs payroll service company to manage salary, PAYE and NI requirements. Payments are made as advised. Members do not receive an allowance.	1	3	3 (Medium)
R1032	Audit	Accounting statements prepared during the year are not prepared on the correct accounting basis (receipts and payments or income and expenditure) and not supported by an adequate audit trail	2	3	6 (High)	An accounting statement is reported to each Council Meeting and each payment is accompanied by an invoice/receipt and is initialled by the two Councillors signing the cheque for the payment	1	3	3 (Medium)
R1033	Audit	The Council did not have in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	2	3	6 (High)	A budget summary including payments and receipts, copy of the latest bank statements and a bank reconciliation is considered at each Council Meeting.	1	3	3 (Medium)
As part of Section 1 of the Annual Governance and Accountability Return (AGAR) the Council has to approve an annual governance statement.									
R1034	Annual Governance and Accountability Return (AGAR) Section 1	The Council did not have an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	2	3	6 (High)	The Council employs an independent auditor to undertake an audit in October and April.	1	3	3 (Medium)
R1035	Annual Governance and Accountability Return (AGAR) Section 1	The Council did not provide proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	2	3	6 (High)	At all times, by appointment convenient to both parties, the Council is receptive to requests for scrutiny of its business.	1	3	3 (Medium)
R1036	Annual Governance and Accountability Return (AGAR) Section 1	The Council did not carry out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	2	3	6 (High)	The Council is risk aware and regularly reviews risks to its business.	1	3	3 (Medium)
R1037	Annual Governance and Accountability Return (AGAR) Section 1	The Council did not maintain throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	2	3	6 (High)	The Council complies with its Financial Regulations. The Council employs an independent auditor to undertake an audit in October and April. The Council considers all recommendations from the auditor.	1	3	3 (Medium)
R1038	Annual Governance and Accountability Return (AGAR) Section 1	The Council did not take appropriate action on all matters raised in reports from internal and external audit.	2	3	6 (High)	Reports from internal and external auditors are reported to the Council with recommendations given full consideration and appropriate action taken.	1	3	3 (Medium)
R1039	Annual Governance and Accountability Return (AGAR) Section 1	The Council did not consider whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	2	3	6 (High)	The Council considers matters of this nature as part of its ongoing business.	1	3	3 (Medium)
R1040	Annual Governance and Accountability Return (AGAR) Section 1	The Council did not take all reasonable steps to assure itself that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances	2	3	6 (High)	The Council is aware of its Powers and Duties and complies with proper practices set out in its Standing Orders and Financial Regulation which are based on models recommended by NALC. An internal audit to test how the Council operates its business is undertaken in October and April.	1	3	3 (Medium)

Ref No.	Type of Risk	Possible Risks	Risk Score prior to mitigation			Measures to mitigate possible risk	Risk Score after mitigation		
R1041	Annual Governance and Accountability Return (AGAR)	AGAR process is not followed.	2	3	7 (High)	Councillors are provided with the published guidance notes for the completion of the AGAR. Approvals are sought/ Notices published in accordance with the guidelines.	1	3	3 (Medium)
R1042	Payments	Incorrect payment made.to supplier.	2	3	6 (High)	The clerk checks all invoices for accuracy and against the instruction for the work. A list of invoices is included on the agenda for each Council Meeting and approval is sought at the Meeting. Invoices received after the publication of the agenda are considered for approval as a separate agenda item at the Meeting	1	3	3 (Medium)
R1043	Loss of income	The Council fails to collect all the income identified in the budget.	2	3	6 (High)	The Council employs an Estate Agent to manage farm business rents. The clerk monitors and issues reminders for outstanding garden allotment rents. Any issues are reported to Council Meetings. VAT is recovered in April and October. A Budget Summary is reported to each Council Meeting	1	3	3 (Medium)
R1044	Insurance	The Council does not have adequate insurance	2	3	6 (High)	An annual review is undertaken of all insurance requirements (at time of policy renewal). The Council takes advice from an insurance broker, experienced in risks to local councils and providers of council insurance. The Council's insurance policy includes cover for; property damage; business interruption, money and personal assault, group personal accident, employers liability, public and products liability, officers liability, employment practices liability, council legal liability and legal expenses.	1	3	3 (Medium)
R1045	Salaries	Salary to the clerk is paid incorrectly	2	3	6 (High)	The Council employs a payroll services company to manage payments to the clerk. Councillors receive a statement of pay for each salary payment due to the clerk.	1	3	3 (Medium)
R1046	Data Protection	Breach of legislation	2	3	6 (High)	The Council is registered with the Information Commissioner and complies with GDPR/ Data Protection Act 2018. The Public is excluded when confidential matters are discussed at Council meetings. GDPR Notice is in place. The Council considers recommendations from ERNLCCA on amendments to legislation.	1	3	3 (Medium)
R1047	Freedom of Information	Breach of legislation	2	3	6 (High)	The Council publishes; Register of Interests; Meeting agendas and minutes; AGAR Notice and Return; and provides information as requested.	1	3	3 (Medium)
R1048	Meeting location.	Unsuitable location	2	3	6 (High)	Meetings are held in a suitable, safe venue which is booked in advance. There is more than one key holder to the venue. Disabled access/support available at meeting venue; press and public given specific seating area.	1	3	3 (Medium)

Ref No.	Type of Risk	Possible Risks	Risk Score prior to mitigation			Measures to mitigate possible risk	Risk Score after mitigation		
R1049	Assets	Damage to assets: Bus shelters; seats; salt bins; litter bins; notice/map boards; bird hide; flagpole.	2	3	6 (High)	The Council maintains an up to date Asset Register. Assets are inspected regularly. Annual budgets in place for repairs. Repair are approved by the Council. Assets are insured.	1	3	3 (Medium)
R1050	Play Area	Damage to equipment	2	3	6 (High)	Regular inspection of area and equipment. Repairs undertaken. Annual budget in place. Insurance in place.	1	3	3 (Medium)
R1051	Play Area	Safety for users of equipment	2	3	6 (High)	Regular inspection of area and equipment. Repairs undertaken. Annual budget in place. Insurance in place.	1	3	3 (Medium)
R1052	Councillors	Role performed inadequately	3	3	9 (High)	Councillors aware of Powers and Duties and Code of Conduct. Training is available as appropriate.	1	3	3 (Medium)
R1053	Councillors	Conflict of interests	3	3	9 (High)	Councillors register interests , which are published. Councillors declare interests at each meeting as appropriate. Councillors comply with Code of Conduct.	1	3	3 (Medium)
R1054	Councillors	Long term vacancies	2	3	6 (High)	The clerk advertises a Councillor vacancy at the point of receiving a resignation. Councillors are proactive in lobbying residents to join the Council.	1	3	3 (Medium)
R1055	Allotments	Unable to accurately manage the allotments	2	3	6 (High)	A register of allotments is in place and is kept up to date. An annual review undertaken in July/August and new Agreement issued to tenants in September.	1	3	3 (Medium)
R1056	Allotments	Rules of tenancy are unclear	2	3	6 (High)	Agreements issued to each garden allotment tenant (September or at the time when a new allotment taken in-year). The clerk aims to ensure Agreements are signed and rent collected by the end of October. Farming business allotment tenant enters into an Agreement(Under the Agricultural Tenancies Act 1995). The Agreement is managed by Estate Agent employed by the Council.	1	3	3 (Medium)
R1057	Allotments	Untidy plots/accumulation of rubbish/dumping of hazardous substances	2	3	6 (High)	Tenants reminded of their responsibilities in the Agreement/letter. Boundary hedges well maintained. Cllr Poolford monitors tidiness of allotments.	1	3	3 (Medium)
R1058	Allotments	Loss of income	2	3	6 (High)	Annual review of garden rents in July/August - rent to remain at an affordable level - currently £15 per plot. Tenants aware that rents due by October. the clerk closely manages collection of rents. Register maintained and non-payment reported to the Council with appropriate action taken. Estate Agent employed to collect rent and to manage re-letting of farm allotments - commercial rents obtained	1	3	3 (Medium)
R1059	Allotments	Security.	2	3	6 (High)	Security gates have combination lock. Allotment holders reminded that after entry into/exit from the allotment to lock the gate and tumble the numbers so as not to reveal the combination.	1	3	3 (Medium)
R1060	Allotments	Unoccupied plots	2	3	6 (High)	Reputation of well managed allotments. Vacant plots advertised immediately. The Maintain a waiting list of residents interested in having an allotment. Farming allotments widely advertised by Estate Agent	1	3	3 (Medium)

Ref No.	Type of Risk	Possible Risks	Risk Score prior to mitigation			Measures to mitigate possible risk	Risk Score after mitigation		
R1061		Council not aware of applications	2	3	6 (High)	ERYC Planning Portal available for public access. The clerk provides Councillors with notification of all planning applications.	1	3	3 (Medium)
R1062	Planning	Council miss deadline for comments	2	3	6 (High)	Councillors made aware of all planning applications. The Case Officer agreement is obtained for extension of time for comments if appropriate. An Extra-Ordinary Council Meeting called when appropriate. The clerk reports decisions in accordance with deadline for comments.	1	3	3 (Medium)
R1063	Fly tipping/litter	Untidy appearance of Village.	2	3	6 (High)	Fly tipping reported to East Riding of Yorkshire Council. Waste bins provided and maintained. Ad-hoc litter picks arranged by In Bloom Team.	1	3	3 (Medium)
R1064	Land	Poor maintenance of The Greens, Centenary Wood, Gatehouse Lake, fences, hedges, gates and footpaths.	2	3	6 (High)	The Greens are maintained by an experienced contractor, with appropriate insurance. Cllr Poolford inspects footpaths/Gatehouse Lake/ allotments/ Centenary Wood and reports any maintenance work required. Footpath repairs reported to ERYC. Angling Club lease Gatehouse Lake and support Council in maintenance. The Council considers recommendations of Tree Survey and Management Report in respect of The Green and Centenary Wood. Annual budget in place for maintenance.	1	3	3 (Medium)
R1065	Dog Fouling	Untidy appearance of Village.	2	3	6 (High)	Waste bins provided and maintained. Reminders to be a responsible dog owner and "Pick up after your dog" appear in Bulletin. Support from ERYC dog warden is necessary.	1	3	3 (Medium)
R1066	Christmas lighting	Safety/Poor maintenance	2	3	6 (High)	Cllr Sibley-Calder inspects pond lights. Pond electrics tested by NICEIC approved contractor. Cllr Teare inspects Christmas tree lights. Annual festive lighting permit applied for from East Riding of Yorkshire Council.	1	3	3 (Medium)