

Risk Management Assessment including list of related internal controls

To be read in conjunction with the Council's Financial Regulations

Risk Identified	Risk Probability	Risk Impact	Cost	Mitigation/Action
Risk of damage to physical assets – Council Buildings	Low	High	Medium-High	Building used daily - damage repaired as it arises. Individual risk assessments carried out to cover Health & Safety requirements.
Risk of damage to physical assets – Play equipment & exercise equipment	Low	High	Medium	Equipment inspected weekly by the Maintenance Technician (with suitable professional training) Annual inspection by ROSPA/RPII approved inspector who provides a report. Individual risk assessments carried out to cover Health & Safety requirements.
Risk of damage to physical assets – Opens Spaces and related assets (inc. defibrillators)	Low	Medium-High	Medium-High	Weekly inspection carried out by the Maintenance Technician. Defibrillator checks recorded on electronic check logging system.
Risk of damage to physical assets – Burial Ground	Low	Medium	Low	Weekly inspection carried out by the Maintenance Technician. Grounds maintenance contractor tends grounds on a regular basis.

Risk of damage to physical assets – Office contents	Low	Low	Low	Furniture and or equipment used is repaired/replaced as necessary
Risk of damage to physical assets – Computer	Low	High	Low	Back-up performed regularly off-site to cloud backup system
Risk of damage to physical assets – Risk of claim against public liability	Low	High	Low	A sum of £10m is included within the Parish Council's insurance policy
Risk of damage to physical assets – Risk of cyber breach	Low	Medium-High	Low-Medium	Separate cyber insurance policy in place and office maintains internal procedures in place including security software and training.
Risk of loss of services provided – Staff	Low	High	Low	Office has two officers employed to ensure cover. HALC provides a list of locum clerks. External payroll provider used.
Risk of loss of services provided – Open Spaces Contract Provision	Low	High	High	A referenced firm with a proven track record is used. Contractor has multiple employees.
Risk of loss of services provided – Risk of loss of cash through theft/dishonesty	N/A	N/A	N/A	No cash is held.
Risk of non-compliance with – Security of vulnerable buildings	Low	High	Low-High	A security code is used for front door access door to Kings Worthy Community Centre. Rear door is secured using fire rated push bar locking system The office, meeting room and external shed have separate security locks in place.

				<p>Security of the office, meeting room and external storage building is the responsibility of the person accessing the area.</p> <p>A Closed Circuit Television system is in place which covers all ground level ingress points.</p>
Risk of non-compliance with – Maintenance of buildings	Low	High	Low-High	Maintenance and repairs are carried out as soon as practicable.
Risk of non-compliance with – Maintenance of front door	Low	High	Low-High	<p>Front door is fitted with automatic closer that is tied into safety sensors.</p> <p>Clear signage displayed notifying users that the door is automatic and sensors are fitted.</p> <p>Annual inspection carried out by external contractor.</p>
Risk of non-compliance with – Maintenance of amenities	Low	High	Low-High	Maintenance and repairs are carried out as soon as practicable
Risk of non-compliance with – Maintenance of office equipment	Low	High	Low	Maintenance and repairs are carried out as soon as practicable
Risk of non-compliance with – Maintenance of fire safety equipment/devices	Low	High	Low-High	<p>Separate risk assessments carried out for fire safety.</p> <p>Bi-annual checks carried out by external contractor (including servicing of the alarm and extinguishers).</p>

Risk of non-compliance with – Maintenance of playground equipment	Low	High	Low	<p>Maintenance and repairs are carried out as soon as practicable to BS EN 1176-7</p> <p>Maintenance technician is trained by ROSPA for purpose. He checks weekly that playground equipment is in order.</p> <p>Annual inspection (and Risk Assessment) carried out by RPII approved inspector.</p> <p>Individual risk assessment carried out and reviewed regularly.</p>
Risk of non-compliance with – Maintenance of PC owned land	Low	Medium	Low	<p>Parish Council contractors undertake work based on Parish Council defined contract specification.</p> <p>Maintenance Technician undertakes weekly checks of Open Spaces.</p>
Risk of non-compliance with – Maintenance of PC trees	Low - Medium	Low – High	Medium-High	<p>Regular tree inspections to be carried out with re-inspections carried out as per professional recommendations.</p>
Risk of non-compliance with – Maintenance of Burial Ground	Low	Low	Low	<p>Parish Council contractors and Maintenance Technician attend on a weekly basis.</p>
Risk of non-compliance with – Agreements with principal authorities	Low	High	High	<p>Street-lighting PFI in place.</p> <p>Licence in place for deployment of Speed Indicator Devices (as below)</p>

Risk of non-compliance with – Deployment of Speed Indicator Device	Low	Medium	Medium	Specific risk assessment in place as per HCC licencing requirements. Contractor is provided with a copy and required to erect signs as per said risk assessment.
Risk of non-compliance with – Bin emptying and servicing	Low	Medium	Low	Parish Council's appointed contractors empties litter bins as per contract. Repairs and replacement undertaken by Parish Council's contractor (Maintenance Technician) as required.
Risk of non-compliance with – Banking arrangements	Low	High	Low	Banking arrangements consistently monitored including dual authorisation of payments and additional checks to avoid duplications. Control measures contained within the Council's Financial Regulations.
Risk of non-compliance with – Borrowing arrangements	Low	Low	High	Requirement monitored through budget setting process.
Risk of non-compliance with – Ad hoc provision of amenities/facilities	Low	Medium	Low	£10m cover of public liability in insurance policy.
Risk of hiring professional services – Internal auditor	Low	Low	Low	Ensure a full review of the appointment every year and a re-tendering every 5 years.
Risk of hiring professional services – Solicitor	Low	Low	Low	Change if not able to meet requirements.
Risk of hiring professional services – Architects/Designers	Low	Medium	Low	Monitoring of projects & costs during process if used.

Risk of non-compliance with – Keeping proper financial records	Low	High	Low-Medium	Regular reporting by RFO to Finance Committee & Full Council. Records practices checked as part of internal audit. Record keeping also included in Financial Regulations.
Risk of non-compliance with – Observance of PC's legal powers for activities	Low	Medium	Low-Medium	Referral to advisory services/materials or solicitor when required. Checked as part of the internal audit.
Risk of non-compliance with – Restrictions on borrowing	Low	Low	Low	Reviewed in line with budget setting process. Borrowing included in Financial Regulations.
Risk of non-compliance with – Employment law and regulations	Low	Low	Low	Referral to solicitors/fidelity insurance provider/Hampshire Association of Local Councils.
Risk of non-compliance with – HMRC requirements and regulations	Low	Medium	High	Use of external suitably experience payroll provider for calculation of the Council's payroll. Referral to solicitors or internal auditors
Risk of non-compliance with – Adequacy of annual precept to budget requirements	Low	Medium	Medium	Regular monthly budgetary reporting to Finance Committee, with minutes shared with Full Council.

Risk of non-compliance with – Compliance of funding under S137	Low	Low	Low	<p>Under 1972 Local Government Act, payments to any one organisation are not made above the legal limit allowable per parishioner.</p> <p>Payments are subject to full Parish Council approval and subject to audit.</p> <p>Also included in relevant published payment listing.</p>
Risk of non-compliance with – Proper, timely & accurate minutes	Low	Low	Low	<p>On-going appraisal of clerks and arrangement of training as necessary.</p>
Risk of non-compliance with – Minutes numbered and paginated and master kept	Low	Low	Low	<p>Hard and electronic copies kept for inspection by parish councillors.</p> <p>Chairs of committees sign hard copies.</p> <p>Electronic copies uploaded to Parish Council's website.</p> <p>Historic copies kept with HCC records office.</p>
Risk of non-compliance with – Recording in minutes powers for expenditure	Low	Low	Low	<p>On-going appraisal of clerks/ RFO and arrangement of training as necessary.</p> <p>Powers for new expenditure included in minutes.</p>
Risk of non-compliance with – Responding to electors' rights of inspection	Low	Low	Low	<p>Monitoring of feedback from public together with publication of annual accounts and minutes.</p>
Risk of non-compliance with – Observance of consultation timetables	Low	Low	Low	<p>Monitoring of feedback from public together with on-going appraisal of clerks and arrangement of training as necessary.</p>

Risk of non-compliance with – Documented procedure for consultation responses	Low	Low	Low	Procedures in place including data protection, privacy and document retention policies.
Risk of non-compliance with – Proper document control	Low	Low	Low	Procedures in place including data protection, privacy and document retention policies.
Risk of non-compliance with – Documented procedures for document receipt	Low	Low	Low	Procedures in place including data protection, privacy and document retention policies.
Risk of non-compliance with – Documented procedures for document circulation	Low	Low	Low	Procedures in place including data protection, privacy and document retention policies.

Internal Controls	Management responsibility	Actioned by
Up-to-date register of assets & investments - Asset register is updated as new equipment added or removed - insurance company is also notified	RFO	RFO
Regular maintenance of physical assets - Equipment and facilities maintained and repaired as required	Clerks & relevant committee	Clerks & Contractors
Annual review of risk and adequacy cover - Regularly monitored and included in audit procedure	Parish Council	RFO
Robustness of insurance providers - Use of a reputable company - limited providers of municipal insurance	Parish Council	RFO
Burial Ground - Inspected by Maintenance Technician and ground maintenance contractor weekly	Recreation & Amenties committee	Clerks & Contractors
Internal Audit Assurance (Review of internal controls & documentation) – Undertaken as part of internal audit as per Practioners Guide.	Finance committee & Parish Council	RFO & Finance Committee

Internal Audit Assurance (Review of management of insurance cover) - Schedule of insurance examined to include all assets & liability and fidelity cover	Finance committee & Parish Council	RFO & Finance Committee
Internal Audit Assurance (Testing of internal controls & reporting) - Internal controls undertaken at monthly Finance Meeting	Finance committee	RFO & Finance Committee
Standing Orders - To be reviewed annually, taking into account advice from HALC/NALC.	Parish Council	Parish Council & Clerks
Financial Regulations - To be reviewed annually, taking into account advice from HALC/NALC.	Finance committee	Parish Council, Finance committee & RFO
Burial Ground Regulations - Clerks to report on any changes in legislation or known non-compliance issues to the R&A Committee; to be reviewed annually.	Recreation & Amenities committee	Clerks & Recreation & Amenities committee
Open Spaces Contract - Tender Process as per Standing orders	Parish Council	Clerk, Finance committee and Recreation & Amenities committee
Building contracts - Kings Worthy Community Centre & Lionel Tubbs Hall – Solicitors used for advice.	Parish Council	Parish Council
Gas - including boiler – Managed by Finance & Administration Committee. Risk assessments in place were required. Boiler serviced annually.	Finance committee	Clerks
Electricity – Managed by Finance & Administration Committee. Risk assessments in place were required. 5-year EICR test undertaken as required.	Finance committee	Clerks

Fire Prevention – Managed by Finance & Administration Committee. Risk assessments in place where required. Check undertaken and no asbestos believed to be in building.	Finance committee	Clerks
Portable Appliance Testing (PAT) - Finance & Administration Committee; undertaken annual and risk assessments in place where required.	Finance committee	Clerks
Waste Management – Managed by Finance & Administration Committee;	Finance committee	Clerks
Regular reporting of contractors and supplier performance/targets - Responsible committee with delegated powers	Relevant committee	Clerks
Annual review of contracts - Responsible committee with delegated powers	Parish Council	RFO
Management responsibility for each service - Responsible committee with delegated powers	Parish Council	Clerks
Adherence to codes of practice for procurement of goods and services - Statutory Law	Finance committee	Clerks
Adherence to codes of practice for investment - Finance & Administration committee and Internal Auditor. Policy in place.	Finance committee	RFO
Arrangements to detect/deter fraud/corruption - Finance & Administration committee and Internal Auditor. Financial controls in place to detect fraud.	Finance committee	RFO
Regular bank reconciliation, independently reviewed - Finance & Administration committee and Internal Auditor. Approved as part of monthly accounts.	Finance committee	RFO & Finance committee
Internal Audit Assurance - Review internal controls and documentation	Finance committee	RFO & Finance committee

Internal Audit Assurance - Review of minutes for legal powers/recorded/applied – Adherence of legislation and/or advice received.	Parish Council	Clerks
Internal Audit Assurance - Arrangements to detect/deter fraud/corruption	Parish Council	Finance Committee
Internal Audit Assurance - Testing & reporting of internal controls	Parish Council	Finance Committee
Documented procedure to deal with public enquiries and complaints - Complaint policy in place.	Parish Council	Clerks
Register of Members Interest & Gifts & Hospitality – Councillors responsible for notifying relevant department and Clerks when they change.	Parish Council	Councillors
Regular scrutiny of financial records & expenditure – Monthly Finance Committee meeting report management accounts report. Financial records checked as part of the audit process.	Finance Committee	Clerks
Regular budget monitoring statements - Monthly Finance Committee meeting report management accounts report. Financial records checked as part of the audit process.	Finance Committee	Clerks
System of performance measurement - Monthly Finance Committee meeting report management accounts report. Financial records checked as part of the audit process.	Finance Committee	Clerks
Procedure for monitoring grants or loans received - Procedures in Place for approval by Finance/Parish Council; Reported as part of annual audit process.	Parish Council & Finance Committee	Clerks

Regular returns to HMRC – External payroll provider used to submit returns and reports provided to Clerk. Internal Auditor checks the report as part of audit process.	Finance Committee	RFO
Contracts of employment in place/reviewed - Contracts in place and reviewed as required.	Finance Committee	Finance Committee
Updating of staff records and legislation compliance - Advice and bulletins readily available from HALC/NALC/SLCC.	Finance Committee	Finance Committee
Regular VAT returns – Submitted quarterly via SAGE accounting software. Linked directly to processed transactions included in monthly management accounts report.	Finance Committee	RFO
Training of Clerks - Regular appraisal and review of training needs.	Finance Committee	Finance Committee
Document response, handling and filing procedure - On-going appraisal of clerks and arrangement of training as necessary.	Finance Committee	Finance Committee
Adoption of codes of conduct for members - Codes of Conduct in place and published on website.	Parish Council	Clerks
Adoption of Freedom of Information Act - PC has an open policy to information in compliance with the relevant Acts of Parliament. Includes publication scheme.	Parish Council	Clerks
Health and Safety compliance (to include fire safety) - Procedures in place including risk assessments and recording procedures.	Parish Council	Clerks & Councillors
Data Protection registration – Currently registered and reviewed annually.	Parish Council	Clerks
Data Protection including General Data Protection Regulations – Policies in place and reviewed annually	Parish Council	Clerks

Internal Audit Assurance (Review of internal controls & their documentation) – Check undertaken by Auditor as part of annual audit process	Parish Council & Finance Committee	Internal Auditor
Internal Audit Assurance (Review of minutes to ensure legal powers) – Check undertaken by Auditor as part of annual audit process	Parish Council & Finance Committee	Internal Auditor
Internal Audit Assurance (Legal powers recorded and correctly applied) – Check undertaken by Auditor as part of annual audit process	Parish Council & Finance Committee	Internal Auditor
Internal Audit Assurance (Testing of income and expenditure) – Check undertaken by Auditor as part of annual audit process	Parish Council & Finance Committee	Internal Auditor
Internal Audit Assurance (Review of arrangement to prevent/detect fraud/corruption) – Check undertaken by Auditor as part of annual audit process	Parish Council & Finance Committee	Internal Auditor
Internal Audit Assurance (Testing of disclosures) – Check undertaken by Auditor as part of annual audit process	Parish Council & Finance Committee	Internal Auditor
Internal Audit Assurance (Testing internal controls and report findings) – Check undertaken by Auditor as part of annual audit process	Parish Council & Finance Committee	Internal Auditor