

Kings Worthy Parish Council 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 |
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| 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 | Medium | 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. |

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| | | | | 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. |

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| Risk of non-compliance with – Security of vulnerable buildings | Low | High | Low-High | <p>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</p> <p>The office, meeting room and external shed have separate security locks in place.</p> <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 |

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| 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> |

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| Risk of non-compliance with – Maintenance of Burial Ground | Low | Low | Low | Parish Council contractors and Maintenance Technician attend on a weekly basis. |
| Risk of non-compliance with – Agreements with principal authorities | Low | High | High | Street-lighting PFI in place. Licence in place for deployment of Speed Indicator Devices (as below) |
| 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. |

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| 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. |

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| 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 | Under 1972 Local Government Act, payments to any one organisation are not made above the legal limit allowable per parishioner. Payments are subject to full Parish Council approval and subject to audit. Also included in relevant published payment listing. |
| Risk of non-compliance with – Proper, timely & accurate minutes | Low | Low | Low | On-going appraisal of clerks and arrangement of training as necessary. |
| Risk of non-compliance with – Minutes numbered and paginated and master kept | Low | Low | Low | Hard and electronic copies kept for inspection by parish councillors. Chairs of committees sign hard copies. Electronic copies uploaded to Parish Council's website. Historic copies kept with HCC records office. |

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| Risk of non-compliance with – Recording in minutes powers for expenditure | Low | Low | Low | On-going appraisal of clerks/ RFO and arrangement of training as necessary. Powers for new expenditure included in minutes. |
| Risk of non-compliance with – Responding to electors' rights of inspection | Low | Low | Low | Monitoring of feedback from public together with publication of annual accounts and minutes. |
| Risk of non-compliance with – Observance of consultation timetables | Low | Low | Low | Monitoring of feedback from public together with on-going appraisal of clerks and arrangement of training as necessary. |
| 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 |
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| 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 |

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| 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 |

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| 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 |

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| 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 |

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| 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 |

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| 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 |

Adopted at the full council meeting on 30th March 2026.