HORAM PARISH COUNCIL RISK REGISTER – ADOPTED MARCH 2025 FULL COUNCIL – JACKIE COTTRELL

The Risk Register is a general examination of working conditions, workplace activities and environmental factors that will enable the employer to identify any and all potential risks inherent to the authority and its practices. Based on a recorded assessment the Parish Council should then take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible.
This document has been produced to enable the Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.
In conducting this exercise, the following plan was followed:

Identify the areas to be reviewed
Identify what the risk may be
Evaluate the management and control of the risk and record all findings
Review, assess and revise if required

IMPORTANT NOTE: ALL DECISIONS MADE BY THE COUNCIL COME WITH RISK

FINANCE AND MANAGEMENT

Subject	Risk(s) Identified	Level of Risk High/Medium /Low	Impact if incident occurred: Minor considerable grave	Management/Control of Risk	Revised Risk / Comments
Business continuity	Risk of Council not being able to continue its business due to unexpected circumstances	Low	Considerable risk	The Clerk and Administration Assistant are able to work remotely and ensure all files are saved to Workspace so staff have easy access to all files. The Clerk/RFO is very experienced in the processes and timings of parish council finances. If the Clerk is indisposed locum positions are advertised on the SLCC & ESALC websites, and the Council/Chairman can contact ESALC for advice and guidance. Pin/Passwords used by Parish Clerk can be reset if necessary, by the company employed by the Parish Council for IT support. Only the Clerk (Administration Assistant in her absence) has the authority to requests changes to passwords. . The IT company would notify the Chairman and Chairman of Staffing of any actions immediately. The parish council has a subscription with Zoom and could easily conduct virtual meetings if Government legislation allowed. Horam Parish Council has 11 Councillors so the risk is very low of the council not being quorate for meetings.	The parish council has adequate procedures in place to ensure the risk remains LOW. The Clerk has formulised this with the IT company
Precept	Adequacy of precept. Requirement	Low	Grave	The Council reviews the Precept requirement annually in line with the Wealden District Council timetable. The Finance Committee considers the budget and precept requirement over two meetings before making their	Existing procedures adequate – the risk remains MINIMAL

	Non submission to WDC. Amount not received from WDC.	Low		recommendations to Full Council for approval. The Finance Committee will consider what they wish to achieve in the next year whilst reviewing the current and previous years spend taking into account their Business Plan, General Reserves and Ear Marked Reserves. The Clerk has been in position firstly as the RFO since 2019 and then as Clerk since 2023. She has been on many ESALC courses on this subject and is CiLCA qualified. She has also completed her ILCA and ILCA-CILCA qualifications. She has completed the budget process many times. There are several experienced councillors in the Finance Committee. The amount of precept required is submitted by the Clerk to Wealden District Council. The Finance Chairman and the Chairman of the Council are included in all correspondence. The Clerk and Chairman of the Council receive confirmation from Wealden District Council that the precept request has been received. The Clerk will notify the Council when the precept has been received (usually in two tranches). The Clerk is aware what months the precept will be paid.	
Financial Records	Inadequate records. Financial irregularities	Low	Considerable	The Council has Financial Regulations that set out the requirements which are re-adopted on an annual basis with any necessary amendments resolved by the Full Council. All financial records for the last 8 years are held on the Rialtas accounting package. Paper copies of older financial records are stored in the basement at the office above floor level in case of flooding. Bank reconciliations and financial reports are reviewed at least quarterly at Full Council meetings but signed by the Chairman of the Finance Committee or the Chairman of the Council in his absence on a monthly basis. The Clerk, Chairman of Finance and Chairman of the Council are in regular contact and can address any problems that arise. The financial records are reviewed annually by the Internal and External auditor. Rialtas are the company used for the accounting software and they provide customer support and can help with any discrepancies or lack of understanding. They also provide training and a Year End close down service if needed. The Clerk has a good understanding of what is required and has the support of experienced councillors.	Existing procedures adequate – the risk remains MINIMAL

Bank and banking	Inadequate checks Bank mistakes Loss Charges	Medium	Considerable	The Clerk completes a monthly bank reconciliation within one week of month end which would highlight any errors quickly. Bank reconciliations are presented to Full Council on at least a quarterly basis to be reviewed but checked monthly by the Finance Chairman/Chairman of the Council in his absence. The PC liability cover is for £85,000 per banking institution The bank mandate is reviewed quarterly. The parish council needs to open up another 3 bank accounts to mitigate their liability for loss as their reserves are high due to CIL funds being received.	Once the 3 bank accounts have been opened the risk will lower from medium to minimal
Cash	Loss through theft or dishonesty	No risk	Considerable	The Council does not use cash. The Council's insurance policy has a Fidelity Guarantee	Keep reviewed if Council does undertake services that will require cash
Credit Card	Loss through theft or dishonesty Loss through scammers	Low	Considerable	The Clerk has a set limit of £1000. Only one member of staff has a card. The bank provides card holder insurance free of charge. The council would not financially suffer if a staff member committed fraud. The Clerk has authority to spend up to £500 according to the Financial Regulations. Any spend over £1000 would be by resolution of the council first. The bank provides free card protection if the card is lost or stolen. The bank is easy to contact by telephone if required All monthly transactions on the credit card will feature on the monthly Full Council agenda for resolution by the council.	Existing procedures adequate – risk remains low
Reporting and auditing	Information communication Compliance	Low	Considerable	The Council has Financial Regulations that set out the requirements which are re-adopted on an annual basis with any necessary amendments resolved by the Full Council. Management Accounting reports are produced at least quarterly for Full Council monthly meetings as well as the bank reconciliations which are noted with observations and signed by the Chairman of Finance/Chairman of the Council in his absence. The Chairman of Finance/Chairman of the Council in his absence views and signs reconciliations and management acct reports on a monthly basis. The Clerk is in regular contact with the Finance Chairman/Chairman of the Council in his absence. A Councillor who is not on the bank mandate OR the	Existing procedures adequate – risk remains LOW

				Finance Committee completes an internal audit on a quarterly basis. A register is kept. The Council has an Internal Audit every year by an impartial auditor who has been resolved by Full Council. The Council has an External Audit every year. The Council provides up-to-date training for the Clerk who is CiLCA qualified.	
Direct costs	Goods/service not supplied but billed Incorrect invoicing Incorrect payments	Low	Considerable	Financial Regulations are in place. Payments made by the council are not made until goods have been received or the service has been provided. The Clerk has reviewed the monthly list of payments before they are added to the Full Council agenda and listed individually. All payments are then RESOLVED at the monthly Full Council meeting before payment is made. Internet banking - Payments can only be released after one councillor, who is a signatory on the bank mandate adds authorisation. No payment can be released unless the corresponding invoice is presented and is signed by the authoriser. A second councillor also signs each individual invoice.	Existing procedures adequate – risk remains LOW
Grants	Powers to pay Authorisation of Council to pay	Low	Considerable	All grant applicants must complete a grant application form and provide accounting information. The Finance Committee reviews each application in detail and makes recommendations to Full Council for resolution. The Clerk sends out a grant monitoring form which must be completed before funds are released. Evidence of completion of the work relevant to the grant awarded must also be received e.g., invoices and photos. Once this information has been received the grant payment features on the monthly payment list for Full Council. The payment authoriser and a second councillor reviews and signs the grant monitoring form before the payment is released. Grant process and forms are reviewed annually. Any S137 grants are listed separately. The Clerk has a list of the Parish Council powers on file.	Existing procedures adequate – risk remains LOW
Best Value Accountability	Work awarded incorrectly Overspend on services	Low	Considerable	As per Standing Orders and Financial Regulations the Council would seek competitive prices for all goods and services, usually three quotes. Major contracts go out to formal tender. Individual company names are removed (if appropriate) from the quotes to ensure there is no bias. All decisions are RESOLVED at Full Council before any work commences.	Existing procedures adequate – risk remains LOW

				Minimal risk of project overspend as the price agreed by the Full Council is fixed. The Council has adequate General Reserves to cover overspend if it occurred. An Income & Expenditure report is produced monthly for Full Council where any potential overspend would be reviewed and remedial action taken if required.	
Salaries and associated costs	Salary paid incorrectly. Wrong hours paid. Wrong rate paid. Wrong deductions of NI or Tax Unpaid Tax & NI contributions to the Inland Revenue	Low	Considerable	The Parish Council outsources a separate payroll provider who provides monthly payslips, pension payments and HMRC payments. The Parish Council authorised the appointment of the Clerk. Salary rates are assessed annually by the Council at the staff members appraisal. Any salary rate changes are RESOLVED by the Full Council. The Clerk informs the payroll provider of any changes to the rates of pay or hours of work but the Chairman of Finance/Chairman of Staffing is included in all communications. The Clerk and Administration Assistant completes a timesheet which is emailed to the Chairman of Finance/Chairman of Staffing in his absence before it is forwarded to the payroll provider. The Chairman of Finance/Chairman of Staffing in his absence is included in the email to the payroll provider confirming the hours worked for the month for each staff member. The finance committee and the Chair of Staffing receive a monthly spreadsheet which breaks down overtime worked per staff member and clearly shows the monthly staff costs/ HMRC costs and pension costs to the council. The Full Council review the Income & Expenditure report on a monthly basis.	Existing procedures adequate – risk remains LOW
Parish Clerk/RFO Incidental expenses	Mileage paid incorrectly Other incidental expenses – e.g., postage, stationery paid incorrectly	Low	Minor	Currently the Clerk does not claim for mileage. The parish council has a template mileage claim sheet if required which would feature on the monthly payment list to be authorised by the Full Council before payment was made. All receipts would need to be provided. Any claims submitted would be in line with the Financial Regs. Expenses claims would need the relevant receipts or invoices and follow the same process as above.	Existing procedures adequate – risk remains LOW
Parish Clerk and RFO	Loss of Clerk/RFO Fraud Actions undertaken	Low	Considerable	A training budget is established to enable training for the existing Clerk. The relevant reference books, access to assistance and legal advice required to undertake the	Monitor working conditions, safety requirements and

	Health and Safety			role are available. The Clerk is appraised on a yearly basis and supported in her role. There are adequate reserves available to allow for a locum clerk as well as the recruitment and induction costs of a new Parish Clerk. The Parish Council is a member of ESALC who would assist in the recruitment process of a new Clerk. ESALC can also offer advice regarding fraud and health and safety issues. The parish council has an ear marked reserve to cover legal costs if required. A Health & Safety policy is in place for the parish council office and annual checks are carried out including PAT testing and a fire safety audit of the building. The necessary insurances are in place. A first aid kit is on site and both staff members are first aid trained. Adequate procedures in place to protect the PC against fraud.	insurance regularly. Existing procedures adequate – Risk remains LOW
Councillor allowances	Councillors over-paid Income tax deduction	No Risk	Minor	No Councillors receive an allowance at the present time. Councillor allowance information is provided by the District Council on a annual basis and this is circulated to the council allowing the opportunity for individual councillors to contact the clerk/RFO. The parish council's General Reserves could cover any councillors wishing to claim in the future.	The Council can pay an allowance to Councillors Regularly review the procedures for recruiting new Councillors to ensure this information is available. Existing procedures adequate – Risk remains LOW
Election costs	Risk of an election cost	No risk	Considerable	Every year the Council budgets an amount for future elections to ensure there are sufficient funds. Ear Marked Reserves for election costs are reviewed annually. The parish council's general reserves can cover any shortfall.	Existing procedure adequate. – No risk
VAT	Re-claiming/charging	Low	Considerable	The Financial Regulations set out the requirements. The Rialtas accounting system provides the printout. They have a support helpline if needed. The Chairman of Finance/ Chairman of the Council checks the return before it is submitted. The parish council credit card allows more VAT to be recovered	Existing procedure adequate – Risk remains LOW
Annual Return and	Submit within time limits	Low	Considerable	The AGAR should be completed in accordance with the Audit regulations. The timings for the AGAR submission	Existing procedure adequate – Risk remains

AGAR				are included in the External Auditors email sent out annually. The Chairman of Finance/Chairman of the Council in his absence is forwarded the External Auditors email. The Clerk ensures any relevant training has been completed and allows for extra time to complete the Year End process The Councils Internal Auditor for that particular financial year has been RESOLVED by the Full Council in November. The RFO books a date for the Internal Auditor for mid-May at the latest. Parish Council meetings are arranged to accommodate submission dates. The Clerk works closely with the Chairman of Finance/Chairman of the Council in his absence. The Clerk is experienced in the year end process and is CiLCA trained.	LOW
Legal Powers	Illegal activity or payments	Low	Considerable	Standing Orders and Financial Regulations reviewed annually to ensure the PC operate legally at all times. Payments can only be authorised by bank signatories. Payments have to be entered by the Clerk. All payments have been RESOLVED at Full Council and must only be authorised with the relevant paperwork provided.	To be kept under review if the Parish Council decides to delegate any budgets to Committees in the future. Existing procedures adequate – Risk remains LOW
Council records – paper	Loss through: Theft Fire Flood Damage	Low	Considerable	The Parish Council records are stored at the Council office. This includes historical correspondence, minute books, insurance documents. All documents are stored above floor level in case of flood. The building electrics, plumbing and smoke alarms are checked annually. The building is locked and only used by a small number of groups. All confidential financial information is kept in a locked filing cabinet.	Damage (apart from fire and theft and flooding) is unlikely and so provision is adequate. The Council should review if some items should be stored with the County Records Office. Risk remains LOW
Council records – electronic	Loss through: Theft, fire, damage. Corruption of computer	Low	Considerable	The Parish Council's electronic records are stored on the computer at the Council offices. Back-ups are stored on Workspace which is backed up twice a day by the external provider. Both staff have access to workspace from their work laptops which are used for council business only and are serviced annually The Parish Council uses the services of an IT company who can quicky resolve any computer and storage issues The office is locked and unavailable to the public unless	Existing procedure adequate – Risk remains LOW

				a private group has hired the room.	
Insurance	Adequacy Cost Compliance Fidelity Guarantee	Low	Considerable	Current insurance policy has £10m Public and Employers' Liability. Once the asset register has undertaken its annual review, the Clerk ensures all items have adequate insurance cover. The insurance company has an up-to-date copy of the asset register. An annual review is undertaken of the insurance cover before the policy renewal. Employers and Employees liability insurance is a necessity and must be paid for annually	Existing procedure adequate but should be reviewed annually with particular reference to companies who specialise in providing insurance for parish council.
Council playground, skatepark and 3rd Age equipment	Risk of Injury to users Illegal activity Lack of maintenance to equipment and infrastructure Ownership of land and equipment	High	Grave	Adequate insurance is in place which is renewed annually. The council employ a person to maintain the grass, hedging and fencing around the play areas as well as litter picks and equipment checks four times a week. The Council are invoiced monthly for this service. An experienced staff member regularly communicates with this employee. A log of playground equipment checks is kept and submitted with the monthly invoice. The Council pay for an annual playground and skatepark inspection with an approved company. The Clerk and a councillor review the findings and any maintenance issues are taken to Full Council The Council pay for an annual inspection of the 3rd Age Equipment with an approved company. The Clerk and a councillor review the findings and any maintenance issues are taken to Full Council The Clerk would report to the police any anti-social behaviour and concerns. The playpark has been added to the police regular spot check list. The Clerk regularly checks the community Facebook page for any incidents or concerns the residents might have with the play areas. A liaison meeting between the owners of the land and the council who own the equipment on it takes place several times a year. Any concerns from either party can be raised and reviewed.	Due to the nature of this item the inherent risk will always be High. However, the parish council have tried to mitigate the risks as much as possible.
Data protection	Policy Provision	Low	Considerable	The Council is registered with the ICO which is renewed annually. No specific names of members of the public are mentioned in the Council minutes without prior approval. No personal data from any members of the public is passed on without prior approval. A data protection policy has been adopted by the council.	Adequate measures are in place – Risk remains LOW.

				The Clerk to design a data protection form for members of the public to sign if they are happy for their personal details to be shared to any relevant authorities or organisations. The staff to complete an SLCC Data protection qualification. All councillors have been offered the opportunity to complete the same course.	
Freedom of Information Act	Policy Provision	Low	Considerable	The Council has a model publication scheme for Local Councils in place. The Council is able to request a fee for any information requested to cover the cost of consumables and the clerk's time. The Clerk to monitor and report any impacts of requests made under the FOI Act.	Adequate measures in place – Risk remains LOW.
Meeting location	Adequacy Health and Safety	Medium	Minor	The Parish Council and Committee meetings are usually held in the Council offices. The facilities of the office are considered adequate for the Clerk, Councillors and public who attend from Health and Safety and comfort aspects. A stair climber has been purchased by the council to improve accessibility to the building. Members of the public have the opportunity to attend public meetings via zoom. The Parish Council have the ability to hold informal meetings virtually over zoom. There are fire alarms fitted to the premises with fire evacuation information clearly displayed. The building has a fire inspection every 6 months. There is a list of phone numbers of all the local shops located near the office/meeting location in case of emergency. A First Aid kit is kept in the kitchen The Horam Centre Charity organise all electrical items to be PAT tested annually. The printer purchased by the Parish Council during 2020 has been added to the list for PAT testing when required. The Horam Centre Charity have the boiler serviced annually.	Review policy regularly in line with new Government legislation – Risk remains LOW There is only one fire exit which has steps

ASSETS

Subject	Risk(s) Identified	Level of Risk High/Medium	Impact if incident occurred: Minor /considerable / grave	Management/Control of Risk	Review/Assess/Revise

		/Low			
Street Furniture and Open Spaces	Loss/Damage Risk/damage to third parties/property	Medium	Considerable	Items on the asset register are checked annually and insurance is renewed every year. The Clerk regularly checks equipment in her course of business Any maintenance work needed is taken to a Full Council meeting. The Clerk to map the assets on Parish Online and take photos and make a note of grid locations of all the Parish Council assets.	There will always be inherent risk attached to this item as the majority of assets are only checked annually. Risk remains - MEDIUM
Notice Boards	Risk/damage to third parties. Road side safety	Low	Considerable	The Parish Council has one Notice Board which is regularly checked by the Clerk.. Any repairs/maintenance/replacement would be brought to the attention of the Full Council immediately	Existing procedure adequate. Risk remains LOW.

LIABILITY

Subject	**Risk(s) Identified**	**Level of Risk High/Medium /Low**	**Impact if incident occurred: Minor /considerable / grave**	**Management/Control of Risk**	**Review/Assess/Revise**
Legal Powers	Illegal Activity or payments Working Parties taking decisions	Low Low	Considerable Considerable	All activity and payments made within the powers of the Parish Council (not ultra vires) are resolved and clearly minuted. Ensure any Working Parties have clear Terms of Reference.	Existing procedure adequate – Risk remains LOW.
Minutes/Agendas/ Notices/Statutory documents	Accuracy and Legality	Low	Considerable	Minutes and agendas are produced in the prescribed method and timescale by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council/committee meeting. Minutes and agendas are displayed according to the legal requirements, including on the council's website. Business conducted at Council/committee meetings should be managed by the chairmen. Councillors adhere to the Code of Conduct.	Existing procedure adequate – Risk remains LOW
Public Liability	Risk to third party, property or individuals	Low	Grave	Insurance is in place. Current insurance policy has £10m Public Liability cover. Risk assessments are regularly carried out	Existing procedures adequate – Risk remains LOW

				to comply with requirements.	
Employers' Liability	Non compliance with employment law	Low	Considerable	The parish council Undertakes adequate training and can seek advice from ESALC. Keep up-to-date with NALC updates.	Existing procedures adequate – Risk remains LOW.
Legal Liability	Legality of activities Proper and timely reporting via Minutes Proper document control	Low		Clerk to clarify legal position on proposals and to seek advice if necessary. Council always receives and approves Minutes at monthly meetings. The Clerk to complete a Retention of document policy which will added to the website.	Existing procedures adequate – Risk remains LOW.

COUNCILLORS' PROPRIETY

Subject	Risk(s) Identified	H/M/L	Management/Control of Risk	Review/Assess/Revise
Members' Interests	Conflict of Interest Register of Members Interests	Low Low	Councillors have a duty to declare any interests at the start of a meeting or throughout the meeting if discovered during procedures. Notification of Disclosable Pecuniary Interests forms to be reviewed regularly by Councillors. The District Council have a copy of all members Register of Interests. Members to take responsibility to update their Register	Existing procedure adequate – Risk remains LOW