



# MANLEY PARISH COUNCIL

Risk Assessment

January 2024

**This policy will be reviewed annually by the Parish Council members (or sooner if relevant changes are needed).  
Reviews will take place at the January meeting each year.**

Contact

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FINANCE				
IDENTIFIED RISK	POTENTIAL CONSEQUENCE OF RISK	IMPACT (H/M/L)	LIKELIHOOD (H/M/L)	CONTROLS TO MANAGE RISK
Loss of money through theft or dishonesty.	<p>The Council would be unable to provide its services.</p> <p>Damage to reputation of the Council</p>	H	L	<p>Internal controls including prevention and detection of fraud and corruption.</p> <p>Two signatures required on cheques, direct debit authorities, internet banking and all written communications with TSB.</p> <p><i>Note: 3 councillors have signatory rights for banking matters.</i></p> <p>Budgetary Controls – allocation of expenditure against budget is reviewed monthly</p> <p>Regular reconciliations of the bank statements to the financial records Reviewed monthly</p>
Poor management of funds.	<p>Bank charges</p> <p>Loss of interest</p>	M	L	<p>Budgetary Control.</p> <p>Regular bank reconciliations.</p>
Requirements for VAT not being met.	Entitlement to reclaim of VAT being lost.	M	L	Annual returns of VAT.

Requirements under employment law and Inland Revenue regulations not being met.	<p>Liability for unpaid tax.</p> <p>IR Fines.</p> <p>Risk of litigation from an employee.</p>	H	M	<p>Regular returns to the Inland Revenue.</p> <p>Parish Clerk has a written statement of employment – annually reviewed.</p>
Risks of precept being inadequate.	<p>The Council would not be able to meet its objectives due to lack of funds.</p> <p>Council could in, an extreme case, run out of funds completely.</p>	H	M	<p>Budgetary Control.</p> <p>The Council sets a budget in support of its precept and monitors this budget throughout the year.</p>
Expenditure being incurred which is not within the legal powers available to Local Councils.	<p>Ultra vires expenditure – illegal transaction.</p> <p>Local elector challenge.</p> <p>District Audit investigation / public interest report.</p>	H	L	Recording in the minutes the powers under which expenditure is approved.
Risk of a complaint from a Parishioner if a contract is not fairly awarded.	<p>Investigation by external auditor leading to increased audit fees, public interest report etc.</p> <p>Damage to the reputation of the Council.</p> <p>Poor value for money.</p>	H	L	Standing Orders and financial regulations in place dealing with the award of contracts.

Risk associated with partnerships and contracts	Loss of service due to partner being declared bankrupt and Council no longer receiving service after paying in advance			
	Damage to the reputation of the Council	M	L	Robust "Service Level Agreements" in place. Regular monitoring of service through regular updates.
	Council not achieving Value for Money.	M	M	Dealing with reputable public enterprise. Very small % of Precept.
	Risk of misunderstandings	H	L	All work is paid on satisfactory completion of works / service.
	Risk of supplier procurement fraud	M	L	All suppliers are vetted using available internet resources prior to commencement of work. Written contracts and a detailed tender are required for all work over £3,000

<b>ASSETS</b>				
<b>IDENTIFIED RISK</b>	<b>POTENTIAL CONSEQUENCE OF RISK</b>	<b>IMPACT (H/M/L)</b>	<b>LIKELIHOOD (H/M/L)</b>	<b>CONTROLS TO MANAGE RISK</b>
Loss or damage of assets owned by the Council	Assets unable to be used, expense of replacing assets.	M	M	Insurance of assets.  An up to date register of fixed assets.
Poor management of Parish Field.	Users' welfare at stake.  Loss of amenity.  Risk of litigation due to personal injury.	H	L	Regular maintenance of the field and Village Lawn  Public liability insurance.  Equipment insurance.
Misuse of Parish Field by persons, other than the Parish Council, wishing to organise an event.	Risk of litigation should an individual or third party property become injured or damaged.  Distress caused to adjacent property owners.	H	L	Users must raise insurance cover to indemnify the Council against any damage of injury occurring during or after the event.  Other conditions will apply depending on the purpose the field will be used for.

<p>Legal liability arising from asset ownership and providing services to the public.</p>	<p>Risk of litigation should an individual or third party property becomes injured or damaged.</p>	<p>H</p>	<p>M</p>	<p>Public Liability Insurance.</p> <p>Regular maintenance of physical assets and Village Hall where applicable.</p>
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<b>INFORMATION</b>				
<b>IDENTIFIED RISK</b>	<b>POTENTIAL CONSEQUENCE OF RISK</b>	<b>IMPACT (H/M/L)</b>	<b>LIKELIHOOD (H/M/L)</b>	<b>CONTROLS TO MANAGE RISK</b>
Loss of data	Destruction of computer and office equipment	H	L	Electronic files backed up automatically (cloud storage)  Office equipment insured for replacement value.
	Loss of difficult to replace files (eg paper copies).	H	L	Scan files to store electronically
	Hacking of data systems	H	L	Computer passwords are kept secure and known by the Clerk and 3 councillors

Parish Council website is compromised	Malicious information posted; relevant information tampered with.	M	M	Two website administrators (Ian Walton and TBC)  Computer passwords are kept secure and known by the Clerk and 3 councillors
	Reputational damage	M	M	
Parish Council information held on councillors' personal computers is compromised	Unauthorised use of Parish Council authorities (eg identity theft)	M	H*	Councillors should use Manley PC emails for all council business  * Likelihood is M for councillors who only use manleypc.co.uk email addresses.
	Parishioner personal details are leaked	M	H*	
	Reputational damage	M	H*	
	Financial penalty under GDPR legislation	M	H*	