

Document Control

Adopted date: May 2026

Next review date: May 2027

BRAMERTON PARISH COUNCIL

GENERAL RISK ASSESSMENT

RISK SCORE: 1 = LOW, 5 = HIGH

| Aim | Risk | Score | Method used to minimise risk | Person(s) responsible | Risk Score |
|--|---|--------------|---|------------------------------|-------------------|
| 1. To ensure compliance with the Acts of Parliament, Council's Standing Orders, Financial Regulations and Code of Conduct. | 1. Lack of knowledge of regulations and codes. | 1 | Ensure that all Councillors have access to copies of relative Acts and Council Policies and receive their own copies of the Code of Conduct, Financial Regulations and Standing Orders. All new councillors to receive training as appropriate. | Councillors/ Clerk | 1 |
| | 2. Absence of Standing Orders | 1 | Ensure that Standing Orders are produced, understood by councillors, and reviewed every four years or as circumstances demand. | Councillors/ Clerk | 1 |
| | 3. Actions by the PC outside its powers laid down by Parliament. | 1 | As at 1 above but ensure that powers are highlighted or extracted into effective summary. | Councillors/ Clerk | 1 |
| | 4. Lack of adherence to regulations and procedures. | 1 | Reference to appropriate regulations as required. | Councillors/ Clerk/ | 1 |
| | 5. Items purchased without proper tendering procedures, resulting in accusations of commercial favouritism. | 3 | Ensure that all councillors are aware of regulations re estimates and full tender procedures (see Financial Regulations). | Clerk/RFO | 1 |
| | 6. Payments made without prior approval and adequate control. | 2 | Ensure all payments are approved and/or noted in Council meetings and recorded in | Clerk/RFO | 1 |

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| | 7. VAT not properly accounted for, resulting in under/over-claims to/ from Customs & Excise | 2 | minutes. Council does not operate a Petty Cash system. Ensure Clerk has good knowledge of VAT regulations. | Clerk/RFO | 1 |
| 2. To identify and regularly review the Council's priorities. | 1. Lack of knowledge of how to set objectives, set priorities, and identify risks to their achievement. | 1 | All councillors to be made aware of need for objectives and identification of risk. Attend training sessions if practicable. | Clerk/ Councillors | 1 |
| | 2. No risk analysis carried out. | 1 | As at 1 above. | Clerk/ Councillors | 1 |
| 3. To influence other council authorities and Government organisations to consider the views of the parishioners. | 1. Lack of effective lines of communication with other organisations. | 1 | Note all communication lines which are essential or beneficial and make information available to all councillors. Establish contacts by name and where possible face-to-face. | Councillors/ Clerk | 1 |
| | 2. Lack of effective lines of communication with parishioners. | 1 | Take every opportunity to publicise role of Parish Council. Publication of Parish Council newsletter, The Bugle. Articles in local magazine. Effective use of notice boards and flyers if appropriate. Use key issues to raise profile of PC and to test parishioners' views. | Councillors /Clerk | 1 |
| | 3. Lack of preparation on agenda items | 1 | Ensure that all councillors are aware of need for careful research and are guided as to where to obtain relevant information on issues under discussion. | Councillors/ Clerk | 1 |
| 4. To ensure that all councillors are aware of their responsibilities, and possible liabilities, and to provide adequate insurance cover for all possible risks. | 1. Lack of knowledge of possible culpability of councillors. | 2 | Refer to Standing Orders and Financial Regulations and familiarisation with those where greatest risk occurs. | Councillors | 1 |
| | 2. Lack of education of councillors regarding culpability. | 2 | Councillors to receive training as appropriate. | Councillors/ Clerk | 1 |

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| | 3. Inadequate insurance cover taken out – property, personal liability, employer’s liability and public liability. | 1 | Review insurance cover on an annual basis. | Clerk/RFO/ Councillors | 1 |
| 5. To keep appropriate books of account accurately and up-to-date throughout the financial year. | 1.Lack of knowledge of accounting requirements | 2 | Ensure Clerk/RFO and councillors are familiar with Standing Orders/Financial Regulations. Regularly review Standing Orders and Financial Regulations. | Councillors/ Clerk/RFO | 1 |
| | 2. Lack of commitment to accounting requirements. | 1 | Clerk/RFO to produce Finance & admin report prior to meetings accompanied by up-to-date financial statement and bank reconciliation. Internal audit reports to be made available to all councillors and any recommendations to be acted upon promptly. | Clerk/RFO | 1 |
| | 3. Bank charges unnecessarily incurred. | 1 | Clerk/RFO to ensure the bank balance covers all Council’s financial commitments. General Fund to cover at least 6 months expenditure. | Clerk/RFO | 1 |
| | 4. Inaccuracies in recording amounts, totals in books of account and bank reconciliations. | 1 | Clerk/RFO to ensure books of account are formatted in such a way that internal controls are included and activated. Bank reconciliation to be undertaken on a monthly basis, circulated to Councillors with bank statement bi-monthly. Internal Audit checks to be carried out annually. | Councillors/ Clerk/RFO | 1 |
| | 5. The most beneficial interest terms not being employed. | 1 | Ensure that favourable interest rate is obtained in deposit accounts and review against alternatives. | Councillors/ Clerk/RFO | 1 |
| | 6. Inadequate control of cash receipts and payments. Loss of cash through theft or dishonesty. | 1 | Where cash payments are unavoidable use a properly controlled petty cash Imprest account with a set maximum balance. Ensure Fidelity Guarantee appropriate amount. Chair or member of PC to telephone internal auditor upon receipt of | Clerk/RFO/ Councillors | 1 |

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| | | | internal audit report to receive telephone confirmation that they undertook internal audit. | | |
| | 7. Books of account not kept up to date/ invoices not posted promptly. | 1 | Regular checks by Clerk/RFO and annual check by the Internal Auditor. Finance & admin report with supporting attachments issued prior to PC meeting. | Clerk/RFO | 1 |
| | 8. Payments missed or delayed due to inadequate filing of invoices. | 1 | Clerk/RFO to maintain an adequate filing system of invoices. | Clerk/RFO | 1 |
| | 9. Misappropriation of Council Funds. Financial loss | 1 | All invoices/payslips to be inspected by councillors prior to payment. All banking arrangements and changes to services approved by the Council and recorded in the minutes. Pay invoices by cheque/internet banking. Cheques only signed at Council meetings. Two Councillors to sign each cheque, invoice and cheque stub. Internet banking two Councillors to authorise online. Annual scrutiny of all financial records by internal auditor. All payments to be approved and/or noted at meeting and recorded in the Minutes. | Councillors/ Clerk/RFO | 1 |
| | 10. Clerk taken ill or leaves without replacement. | 3 | Appoint a locum clerk/councillor as RFO to be familiar with all aspects of financial matters on temporary basis until situation resolved. Ensure PC has sufficient funds in reserve to pay for a locum clerk if the Clerk is absent for a significant period. | Clerk/RFO/ Councillors | 1 |
| 6. To ensure that payments made from council funds and the use of assets, represent value for money, are adequately managed, and comply generally with the wishes of the residents. | 1. Use of funds not giving value for money. | 1 | Effective budget planning processes. | Councillors/ Clerk/RFO | 1 |

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| 7. To ensure that the annual precept requirement results from an adequate budgetary process; progress against the budget is regularly monitored; and reserves are appropriate. To ensure precept requirement is submitted to District Council within required timescale and correct precept payments are received. | 1. Lack of knowledge of budgetary process, and Council regulations. | 1 | Standing Orders and Financial Regulations issued to all councillors. | Clerk/RFO/ Councillors | 1 |
| | 2. Inadequate internal controls with regard to monitoring expenditure. | 1 | Checks to be carried out regularly. Financial and budget progress reports provided at PC meetings through Finance & admin report and financial statement. | Clerk/RFO/ Internal Auditor | 1 |
| | 3. Reserves Inadequate. | 1 | General Reserve to hold 3-12 months expenditure, ideally no less than 6 months. | Clerk/RFO/ Internal Auditor | 1 |
| | 4. Precept not submitted by deadline, resulting in different amount to requested being received. Incorrect payment made. | 1 | Agenda item for members to consider and approve. Precept requirement emailed to District Council requesting confirmation of receipt. Payment amount checked against request and bank statement(s). | Clerk/RFO | 1 |
| 8. To explore all possible sources of income, and to ensure that expected income is fully received. | 1. Lack of knowledge of possible sources of income e.g. grants. | 1 | Research/seek advice, as appropriate, on grants available. | Clerk/RFO | 1 |
| | 2. Debts not pursued promptly. | 1 | Regular checks carried out. | Clerk/RFO | 1 |
| 9. To ensure that salaries paid to employees and amounts paid to contractors are paid in accordance with council regulations, and adequately monitored. | 1. Inappropriate rate of pay to employees Tax and NI arrangements not in accordance with regulations. | 2 | Ensure HMRC regulations are available and understood by Clerk/Council. Ensure the Council has copies of latest Pay Scales and Employees Contract of Employment. Clerk notifies payroll provider of salary payment on a monthly basis, payroll provider in turn reports payments to HMRC | Clerk/RFO/ Councillors/ Payroll provider | 1 |
| | 2. Amounts paid to contractors not in accordance with contract and inadequately monitored. | 2 | Clerk/RFO to monitor contract work carried out, as appropriate and invoice reflects the contracted work. | Clerk/RFO/ Councillors | 1 |
| 10. To ensure that year end accounts are prepared on the correct accounting basis, on | 1. Lack of knowledge of Council regulations and procedures. | 1 | Refer to Financial Regulations and Standing Orders. Attend training seminars where appropriate. | Clerk/RFO/ Councillors | 1 |

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| time, and supported by an adequate audit trail. | 2. Late or non-submission of annual accounts. | 1 | Monitor progress against timetable and report to PC meetings. | Clerk/RFO | 1 |
| | 3. Year-end accounts not prepared, inaccurate, or not in accordance with Council requirements. | 1 | Council to inspect year-end accounts, Financial Statement and AGAR form. Internal Auditor to be appointed annually. | Clerk/RFO/ Councillors/ Internal Auditor | 1 |
| | 4. Inadequate audit trail from records to final accounts. | 1 | Internal Auditor to be appointed annually. | Clerk/RFO/ Councillors | 1 |
| 11. To identify, value, and maintain all the assets of the Parish Council, and ensure that asset and investment registers are complete, accurate and properly maintained. | 1. Lack of knowledge of assets of Parish Council. | 1 | Ascertain and record all assets for which Parish Council is responsible. Maintain Asset Register. | Clerk/RFO | 1 |
| | 2. Assets lost or misappropriated. | 1 | Clerk/RFO to be responsible for security and maintenance of each asset. Arrange for periodic review of valuations and arrange for professional valuation where necessary. | Clerk/RFO | 1 |
| 12. To comply with appropriate Government legislation regarding disability, racial equality, safeguarding children etc. | 1. Lack of knowledge of applicable legislation. | 1 | Clerk to obtain advice and training where appropriate. Review Policies periodically at PC meetings. Ensure contractors have the appropriate Health & Safety Policies. | Clerk/RFO/ Councillors | 1 |
| | 2. Failure to comply with applicable legislation. | 1 | Review Policies periodically at PC meetings. | Clerk/RFO/ Councillors | 1 |
| 13. To carry out adequate safety checks on all buildings, properties, land, street furniture and equipment for which the council is responsible. | 1. Lack of knowledge of safety requirements. | 1 | Ensure that all current legislation is complied with. Weekly inspections of the Recreation Ground and ponds carried out by members of the Parish Council. An annual inspection of the Recreation Ground is carried out by an approved independent body. Regular inspections of allotments and moorings carried out by members of Parish Council. Broads Authority Rangers visit moorings site on a regular basis. An annual inspection of dog bin(s) carried out by a member of the | Clerk/ Councillors/ Appropriate Professionals | 1 |

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| | | | PC. Professional survey/inspection of all parish trees is carried out by a professional body/arboriculturist as standard practice on a regular basis. | | |
| 14. To ensure IT security for Clerk/RFO. | 1. Inadequate safeguards to prevent viruses and other intrusions damaging Council documents. | 3 | Ensure regular virus protection on Clerk's laptop or computer. | Clerk | 1 |
| | 2. Loss of data. | 2 | Ensure Council documents are backed-up to cloud storage and password protected. Ensure a copy of all passwords is lodged with the Chair and kept up to date. | Clerk | 1 |
| | 3. Inappropriate copying/use of data. | 2 | Comply with rules of Data Protection (see 16). | Clerk/RFO/ Councillors | 1 |
| 15. To ensure the safety of public at meetings and events organised by the PC. | 1. General. | 3 | Ensure that risk assessments are carried out prior to the event, advise insurer of the event, and organise additional insurance cover, if appropriate. | Clerk/Event Organisers | 1 |
| 16. To ensure the PC is adhering to data protection law. | 1. PC fails to adhere to data protection rules – complaints received due to a data protection breach/complaints to the Information Commissioner's Office. | 1 | Data Protection Officer (DPO) appointed. Council to maintain registration with ICO (Information Commissioners Office). Data Protection Policy up to date. Clerk and councillors trained in data protection. | Clerk/ Councillors | 1 |
| 17. Public participation at meetings | 1. Public voice not heard. Lack of transparency. | 1 | Ensure meetings publicised on noticeboard(s) and website. Include public participation on all agendas. Ensure seating available at meeting for public. Provide advice for members of the public attending. Publish agendas and minutes on website. Paper copies of agenda are available to the public at meetings and during meetings reports/information are displayed on a large screen. | Clerk | 1 |
| 18. Accurate minutes/agendas complying with legal requirements | 1. Accuracy and legality | 1 | Minutes approved by Council and signed by Chair at next meeting. Minutes and agendas issued and displayed according to legal requirements. | Clerk/ Councillors | 1 |

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| 19. Up-to-date and informative website, meeting regulatory requirements | 1. Incorrect and out-of-date information | 1 | Information maintained, updated and reviewed on a regular basis. Any requested updates channelled through Clerk. | Clerk | 1 |
| | 2. Poor control and management of site | 1 | To access website login and password required. | Clerk | 1 |
| 20. Process to be in place in event of unforeseen absence of Clerk/RFO | 1. Clerk/RFO duties not undertaken | 2 | Insurance policy to include "key person cover" to enable locum costs to be covered. | Councillors/ Clerk/RFO | 1 |