

**Long Sutton Parish Council  
Risk Management review**

**Mar-24**

reviewed by Long Sutton Parish Council  
6th March 2024..

**Key**

medium risk
low risk
high risk
liklihood

Risk Category	Subject	Nature of risk	Mitigation	How is risk managed	Likelihood	Impact	Risk after mitigation	Review date	Likelihood	Impact
Administration	Data and records	Total loss of electronic data.	Clerk laptop has cloud storage - onedrive and ldrive. Laptop is password protected, password in a sealed envelope with the PC Chairman.	in-house	unlikely	minor	6	on-going	2	2
Administration	Data and records	Total loss of hard copy records e.g. Fire.	Key records also held electronically. Master document providing the location on clerk's laptop, of both paper and electronic copies.	in-house	unlikely	minor	6	Annual	2	2
Administration	Data protection Act	Non-compliance with legal requirements.	Employ qualified clerk. Advice recieved from NALC and SLCC re changes to legislation/regulation/best practice.	in-house	unlikely	minor	6	Annual	2	2
Administration	Data protection Act	Non-compliance with legal requirements.	Newsletter - Mailerlite newsletter provider stores subscriber information, in an EU server with ISO 27001	in-house	unlikely	minor	6	Annual	2	2
administration and financial	Council as an employer	Being a good employer and HMRC compliance	The clerk has a contract of employment. Supporting training and development. Employers Liability Insurance in place. Compliance with employment Law. Compliance with PAYE (using an external payroll provision).	n-house/3rd party	unlikely	minor	6	annual	2	2
Financial risks	Bank collapse	Loss of funds.	Regular review. Currently the PC reserves and working balance are below the FSCS limit of £85k. Review if balances held are likely to exceed £100K where an investment policy will be required.	in-house	unlikely	minor	6	on-going	2	2
Financial risks	Budgeting	Cash flow problems.	Monitor income timing. Budget reporting format to be reviewed and a more meaningful structure put in place. Report the spend to budget status quarterly.	in-house	unlikely	minor	6	Monthly	2	2
Financial risks		Excessive level of borrowing costs.	No present borrowing. Borrowing would be a Parish Council decision, to take out loan based on affordability. The ability to repay would need to be demonstrated before a loan considered. Fixed interest rates i.e. Annual repayment amount fixed.	in-house	unlikely	minor	6	Annual	2	2
Financial risks		Risk of incorrect income forecast, including precept, and overspending.	Full budget to be approved by Full Council annually in January. Aim to keep at least 50% of annual precept request as general reserves. Earmark reserves for long term asset preservation and projects.	in-house	unlikely	minor	6	Annual	2	2
Financial risks		Risk of poor performance by contractors. Risk of project overrun and overspend.	Council appoint project manager, in appropriate circumstances, to monitor contractor's performance. Day to day liaison with project manager facilitated by the Clerk.	in-house and with appointed external project manager	possible	moderate	12	as required	3	3
Financial risks	Fraud	Council funds depleted	Monthly bank reconciliations by the clerk. 2 cheque signatories. Dual authorisation on Internet bank payments. Invoices for payment scrutinised by the Clerk and presented at meetings for approval. Independant internal and external audit carried out. Fidelity insurance in place	all 3	unlikely	minor	6	on-going	2	2

<b>Financial risks</b>	Insurance	Is insurance cover adequate?	Insurance cover considered annually. Insurance provision is under a 3 year agreement which 2026.	in-house	unlikely	minor	6	Annual		2	2
<b>Financial risks</b>	Reserves	Inadequate or excessive reserves.	Requirements for reserves reviewed by Parish Council annually, at year end. Consider earmarking reserves to protect assets longterm and for projects.	in-house	unlikely	minor	6	Annual		2	2
<b>Financial risks</b>	VAT	Incorrect accounting for VAT liability.	VAT claim submitted by the Clerk periodically as per HMRC guidance. Internal Auditor check	in house	unlikely	minor	6	Annual		2	2
<b>Governance and reputational risk</b>	Are policies and procedures fit for purpose	Public challenge, breach of statutory responsibility	Annual review of standing orders and Financial Regulations, last undertaken in June 2023. Review of other policies as per schedule. New model Financial Regulations due to be issued by May 2024	in house	unlikely	moderate	9	Annual		2	3
<b>Governance and reputational risk</b>	Code of conduct, declarations of interests and dispensations	Reputational risk. Potential challenge to a resolution and the need to change a decision. Financial liability / impact.	Records of declarations of interest taken at each meeting. Code of conduct to be reviewed and consider adopting the Somerset code of conduct. Encourage new councillor training and refresher training where need established.	in house	unlikely	minor	6	Annual		2	2
<b>Governance and reputational risk</b>	Meeting statutory 'conduct of business' requirements	Failure would make council ultra vires.	Employ qualified clerk. Staff development. Membership of SALC (and NALC) and SLCC.	in-house	remote	minor	4	Annual		1	2
<b>Governance and reputational risk</b>	Recording council resolutions	Public challenge. Unintended consequences from lack of clarity.	Draft minutes published within 2 weeks of meetings. Parish Council approve minutes for accuracy at the following meeting. Staff attention to detail with the wording of minutes, and proof reading before publishing. Clarification of proposals and decisions at meetings by the Clerk if unclear at the time.	in-house	unlikely	minor	6	Annual		2	2
<b>Governance and reputational risk</b>	Over zealous risk management	Culture of no activity unless risk-free	Focus on being risk aware not risk averse.	in-house	remote	insignificant	2	on-going		1	1
<b>Legal and regulatory risks</b>	promotion of disability equality.	website - meeting the accessibility regulations	Website must be compliant with Website Content Accessibility Guidelines (WCAG) regulations. New website implemented in 2022. Ensure that all content is compliant. Up to date Accessibility Statement required. Training for Councillors and staff to ensure that documents on the website meet the accessibility standards.	in -house	possible	minor	8	Annual		3	2
<b>Legal and regulatory risks</b>	Staff	Are employment practices fair and reasonable?	Advice received from NALC and SLCC re changes to legislation/regulation/ best practice. Employ professional clerk. Feedback from annual staff performance review.	in-house	unlikely	minor	6	Annual		2	2
<b>Legal and regulatory risks</b>		Requirements of equal opportunities and diversity legislation.	Employment of qualified clerk. Advice received from NALC and SLCC re changes to legislation/ regulation/best practice.	in-house	unlikely	minor	6	Annual		2	2
<b>Trusts</b>	Village Hall and Recreation Ground Trust	Failure of Trust	Three LSPC Councillors sit on the management committee. Regular feedback to Parish Council meetings from bi-monthly meetings	in house / 3rd party	possible	minor	8	Annual		3	2
<b>Suppliers</b>	Purchasing of goods and services	Not suitable for use and/or overpriced.	Council procedures in place requiring competitive quotations and expert advice sought where necessary.	in-house	unlikely	minor	6	on-going		2	2

<b>Suppliers</b>	Third party suppliers	Reputational risk of using suppliers who get adverse publicity.	Ensuring good quality specification for goods and services. References may be obtained before appointing suppliers.	in-house	unlikely	minor	6	Annual	2	2
<b>Suppliers</b>	Contractors supplying goods and services	poor performance.	Ensuring good quality specification. Regular monitoring of performance, either by PC or appointed consultants.	in-house	unlikely	minor	6	on-going	2	2
<b>Operational risks</b>	Safety of trees - Martock Road	Structural failure and damage presents risk to the public.	Lengthsman is a tree surgeon and advised on the condition of the trees. The Parish Lengthsman is a qualified tree surgeon and assessor, and has provided a report with tree identifier numbers. The report provides a recommended maintenance regime, which is now underway.	in-house	possible	moderate	12	Annual	3	3
<b>Operational risks</b>	Safety of trees - village green.	Structural failure and damage presents risk to the public.	the Parish Lengthsman is now qualified to assess trees, and has recommended actions that have been carried out (February 2024). Diseased lime tree extensively pollarded.	in-house	possible	moderate	12	annual/every two years	3	3
<b>Play Areas</b>	Play area, Recreation Ground	Structural failure and damage presents risk to the public.	Annual inspection formally, and informal inspection weekly by the clerk. Play area due to be replaced in the coming year. Consider purchasing an inspection package from the play equipment installers.	in house/3rd party	unlikely	minor	6	on-going	2	2
<b>Play Areas</b>	Play area, Recreation Ground	Expensive repairs required to keep the structures safe.	Regular inspections. Earmarked reserves to cover unbudgeted costs.	in house / 3rd party	unlikely	extreme	15	on-going	2	5
<b>Assets</b>	Speed Indicator Devices	target for vandalism	Moving and installing by minimum two people (one of which chapter 8 trained). Location to be changed fortnightly. Adequate insurance cover. Secured to post at location with a padlock. Device is in Long Sutton Parish once every three months.	in-house	possible	minor	8	quarterly	3	2
<b>assets</b>	defibrillators (knole and village hall)	vandalism or theft	Regular inspections of both devices. Insurance cover in place. Subscribe to Community Heartbeat annually for supplies if required.	in-house/3rd party	unlikely	minor	6	monthly /annually	2	2
<b>assets</b>	allotment acreage	rental income undervalued, or non payment	Tenants are of long standing. Consider reviewing the rental value again (last conducted in 2017 when FBTA introduced.)	in-house	unlikely	minor	6	Annually	2	2
<b>assets</b>	village signs in place under licence with Somerset County Council	collision damage or vandalism.	Insurance cover in place under street furniture. Public Liability insurance in place	in-house	unlikely	minor	6	n/a	2	2
<b>assets</b>	war memorial	collision damage or vandalism.	Insurace cover for vandalism. Insurance cover as a separate item. Consider a budget contingency for vandalism, if the cost of rectifying is less than the insurance excess. Public Liability in place. Consider periodic inspection to check condition	in house	remote	minor	4	Annual	1	2
<b>assets</b>	pump house	collision damage or vandalism.	insurace cover as a separate item. Consider periodical inspection to check condition.	in-house	unlikely	minor	4	Annual	1	2
<b>assets</b>	notice boards	vandalism or general wear and tear	periodic maintenance of the boards. Consider a small budget provision for the noticeboards.	3rd party	unlikely	minor	6	Annual	2	2