

Litton Parish Council

Risk Assessment

Corporate Risk Register & Controls

Reviewed: May 2026

Next Scheduled Review: May 2027

Prepared by: Litton Parish Council

Document Type: Formal Governance & Compliance Document

Purpose of this Document

To identify, assess and manage the financial, governance, operational, and modern risks faced by Litton Parish Council, ensuring safe, lawful and effective delivery of services to the community.

Status:

Approved by the Parish Council - To be reviewed annually or sooner if required

RISK ASSESSMENT

1. Purpose

Litton Parish Council must ensure it can deliver services safely, legally and effectively. This document identifies key risks and the controls in place to manage them. It is reviewed annually or sooner if circumstances change.

2. Method

The Council follows a four-step approach:

Identify the area of activity

Identify the risk

Evaluate existing controls

Review and revise where necessary

Risk ratings: **L = Low, M = Medium, H = High**

SECTION A – FINANCIAL & GOVERNANCE RISKS

A1. Business Continuity

Risk: Council unable to operate due to unexpected event (L)

Controls:

- Business Continuity Plan in place
- Key documents stored off-site and electronically
- Chair/Vice-Chair authorised to act if Clerk unavailable

Review: Annual review of continuity plan

A2. Precept & Budgeting

Risks:

- Precept inadequate (L)
- Precept not submitted on time (L)
- Precept not received from District (L)

Controls:

- Budget update presented at November meeting
- Clerk provides actuals, projections and costings
- Council agrees precept formally; Clerk submits by 31 January
- Reserve used to cover essential expenditure if payment delayed

Review: Adequate; review annually

A3. Financial Records

Risk: Inadequate records / irregularities (L)

Controls:

- Financial Regulations in place
- Monthly bank reconciliation
- Annual internal audit

Review: Review Financial Regulations as needed

A4. Banking

Risk: Errors, loss, inadequate checks (L)

Controls:

- Dual authorisation of payment schedule
- Monthly reconciliation
- Errors reported to bank immediately

Review: Update signatories after AM/elections

A5. Reporting & Audit

Risks: Poor communication (L), non-compliance (M)

Controls:

- Monitoring statement before each meeting
- Quarterly budget update
- Annual appointment of Internal Auditor

Review: Adequate

A6. Expenditure & Invoices

Risks: Incorrect invoicing, goods not supplied, loss of stock (L)

Controls:

- Invoices listed and approved at meetings
- Signatories check payee and amount
- Minimal stock held; monitored by Clerk

Review: Adequate

A7. Grants**Risks:**

- Paying grants without power (L)
- Receiving grants with conditions (L)

Controls:

- All grants approved and minuted
- S137 used only when appropriate

Review: Adequate

A8. Contracts & Best Value

Risks: Incorrect award, overspend (L/M)

Controls:

- Multiple quotations sought
- Formal tenders for major contracts
- Clerk investigates any issues

Review: Adequate

A9. Salaries & Employment

Risks: Incorrect pay, tax errors, fraud, H&S issues (L)

Controls:

- Personnel Committee oversees appointments
- Annual salary review
- PAYE software used
- Handy Person invoices checked
- Contracts include overpayment clauses

Review: Adequate

A10. Councillors

Risk: Overpayment (L)

Controls:

- No allowances paid

Review: None required

A11. Elections

Risk: Unexpected election cost (L/M)

Controls:

- Clerk obtains cost estimate
- Reserves maintained

Review: Adequate

A12. VAT

Risk: Incorrect reclaiming (L)

Controls:

- Financial Regulations followed

Review: Adequate

A13. Annual Return

Risk: Late submission (L)

Controls:

- Clerk completes and submits within deadlines
- Internal and external audit processes followed

Review: Adequate

A14. Minutes, Agendas & Notices

Risks: Inaccuracy, illegality (L)

Controls:

- Clerk prepares documents correctly
- Minutes approved and signed
- Chair manages meetings

Review: Adequate

A15. Members' Interests

Risks: Conflicts, outdated register (L/M)

Controls:

- Interests declared at meetings
- Register reviewed annually at AGM

Review: Adequate

A16. Insurance

Risks: Inadequate cover, non-compliance, fidelity issues (L/M)

Controls:

- Annual review before renewal
- Employer and public liability mandatory
- Fidelity cover maintained

Review: Adequate

A17. Data Protection & FOI

Risks: Non-compliance, excessive workload (L/M)

Controls:

- Registered with ICO
- Model Publication Scheme in place
- Fees applied where permitted

Review: Annual review

SECTION B – PHYSICAL ASSETS & OPERATIONS**B1. Assets**

Risks: Loss, damage, liability (L)

Controls:

- Annual asset review
- Insurance maintained

Review: Adequate

B2. Maintenance

Risks: Poor performance, safety issues (L)

Controls:

- Regular inspections
- Repairs authorised promptly
- Contractors insured and competent

Review: Adequate

B3. Noticeboards & Street Furniture

Risks: Damage, injury, roadside safety (L)

Controls:

- Four noticeboards inspected regularly
- Street furniture monitored; issues reported

Review: Adequate

B4. Meeting Locations

Risks: H&S, accessibility (L/M)

Controls:

- Litton Village Hall and Cressbrook Club assessed as suitable

Review: Adequate

B5. Records – Paper

Risks: Theft, fire, damage (L/M) **Controls:**

- Originals stored at County Records Office
- Copies stored securely
- Fireproof box used for key documents

Review: Adequate

B6. Records – Electronic

Risks: Loss, corruption (L/M) **Controls:**

- Monthly backup to encrypted pen drive
- Fireproof storage

Review: Improve frequency; consider cloud backup

SECTION C – MODERN RISKS (2025)

C1. Cyber Security

Risks: Phishing, hacking, data breach (M)

Controls:

- Strong passwords and MFA
- Clerk trained in cyber awareness
- Laptop updated regularly
- Encrypted storage

Review: Add Cyber Security Policy

C2. Website Accessibility (WCAG 2.2)

Risks: Non-compliance, legal challenge (M)

Controls:

- Accessibility Statement published
- Regular checks of PDFs and content

Review: Annual audit

C4. Lone Working

Risks: Clerk working alone (M)

Controls:

- Lone Working Procedure
- Mobile phone available

Review: Annual

C5. Climate & Extreme Weather

Risks: Damage to assets, flooding, access issues (M)

Controls:

- Annual review of vulnerable assets
- Emergency contacts maintained

Review: Annual

Review Cycle

This Risk Assessment is reviewed annually in May, with interim updates as required.