Easington Village Parish Council
Corporate Risk Assessment 2025-26

2025-26

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Minute:

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What is this document about?

We are aware that sometimes things happen to prevent us achieving our vision, aims and values. Obstacles can get in our way. Things can happen that with a little planning could be avoided or at least reduced. Sometimes we don't take advantage of opportunities because there are obstacles associated with them. They could relate to financial, political or environmental issues for example.

We call these obstacles 'risks.' This document sets out what we feel are our key strategic risks in the coming year and how we might tackle them.

What is risk management?

Risk Management is:

- Understanding what our risks and obstacles are;
- Considering the likelihood of them occurring;
- Looking to see what impact they might have;
- Deciding whether we can bear the risk or not;
- Looking to reduce, remove or transfer them; and
- Providing clear ownership of the risks.

We know that if we do not have effective management of risks we do not have effective management. As a pro-active Parish council we are moving to become more risk aware, and are committed to managing our risks.

We want to get the right balance between progressing innovation and change on one hand and avoiding shocks and surprises on the other. Risks can either be 'strategic' where they are crucial to the high level success of the Parish Council as a whole or 'operational' where they are crucial to specific activities or projects which contribute to the overall success of the Council.

In this document we have reviewed the main risks in achieving our mission. We will regularly monitor risks and carry out a full risk assessment and management exercise annually.

EASINGTON VILLAGE PARISH COUNCIL RISK ASSESSMENT

This document identifies risks, assesses likelihood and impact and includes an action plan for managing risks. Likelihood and impact have been assessed on a Low – Medium – High scale.
Clearly those risks that record a High- High or Medium – High score require the most careful monitoring and review.

Aim	Risk	Likelihood/ Impact	Method used to Minimise Risk	Person(s) Responsible
1. **Business Continuity**	1. Incapacity of Clerk	Low/High	Deputy Clerk to act as Clerk in an emergency. Deputy to undertake same training as Clerk ie. CiLCA etc	All Members
	2.Resignation of the Clerk	Low/High	Succession planning in place. Deputy Clerk.	All Members
	3. Loss or theft of records	Low/ High	All minutes are held on the Council's website. All records are backed up daily to Office365.	Clerk
	4.Failure to retain or secure the necessary number of Members for a Council	Medium / High	Maintain an up-to-date attendance register. Advertise for a co-option immediately a vacancy exists. Co-opt Members where no election held	Clerk Clerk All Members
2.To ensure compliance with Acts of Parliament, Council's financial regulations and code of conduct	1. Lack of knowledge of regulations and codes.	Low / High	Ensure that all Councillors have training available for relative Acts. Ensure that a Code of Conduct, Standing Orders and Financial Regulations are in place and reviewed annually. Highlight essential parts and provide training where relevant.	Clerk Chair

	2. Absence of standing orders.	Low / High	Ensure that Standing Orders are produced, adopted by Council, understood by Councillors and reviewed annually.	Clerk Chair
	3. Actions by the Parish Council outside its powers laid down by Parliament	Low /Medium	As at 2.1 above, but ensure that powers are extracted or highlighted into effective summary.	Clerk Chair
	4.Lack of commitment to regulations and procedures	Low /High	Regular reference to appropriate regulations in agenda items. Delegation of responsibilities to individual councillors.	Clerk Chair All Members
	5. Items purchased without proper tendering procedures not providing value for money or resulting in accusations of commercial favouritism.	Low / Medium	Ensure that all councillors are aware of regulations re: budgetary control and tender procedures. Introduce practice of estimates for all purchases over a figure agreed in financial regulations.	Clerk Chair
	6. Payments made without prior approval and adequate control.	Low /High	Ensure all payments are approved in Council meetings and recorded in minutes. Where prior payment is required, this is approved by the Chair or Vice Chair. Keep cash payments to a minimum and avoid if possible.	Clerk
	7. Lack of control of signatories to cheques.	Low /High	Three councillors as authorised signatories approved by Council. Encourage Bacs payments.	Clerk

	8. VAT not properly accounted for, resulting in overclaims and large demands from HMRC	Low/Medium	Ensure appropriate publications held and that Clerk has appropriate training on VAT regulations. Regular VAT claims to be made.	Clerk Chair
	9. Notice of meeting.	Low/ Medium	A notice of meeting, including the agenda is placed on the notice board in the village and on the Council website giving the required notice for each meeting.	Clerk
	10. Approval of minutes	Low/Medium	Minutes are approved at the next meeting of the Council. A copy of the minutes is displayed on the Council's website by no later than one month from the meeting.	All Members Clerk
	11. Register of Interests	Low/High	Members are required to declare their pecuniary interests on appointment and declare an interest in any item of business at any meeting. This is to be recorded in the minutes. Completed 'Register of Financial & Other Interest' Forms are submitted to the Monitoring Officer and regularly reviewed.	All Members Clerk All Members
	12. Security of Data	Low/High	Confidential documents are held in a locked cupboard. All Councillors and Staff adhere to General Data Protection Regulations. Clerk is Designated Data Protection Officer (Data Controller) and receives appropriate training.	Clerk All Members All Staff
	13. Freedom of Information	Low /High	The Council has adopted the model scheme and registered this with the Information Commissioner.	Clerk

3. 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	Low / Medium	Councillors to be made aware of need for objectives and identification of risk. Agree objectives and priorities as part of Annual Report. Attend appropriate training sessions.	Clerk All Members
	2. Lack of commitment by Council Members	Low / High	Review risk assessment annually. (April)	Clerk Chair All Members
	3. No risk assessment carried out	Low/ High	As at 3.1 above. Ensure that completion of the risk assessment is given high priority, as a requirement of the Auditors	Clerk Chair
	4. No steps taken to combat identified risks.	Medium/High	Review risk assessment annually. (April)	All Members
	5. Failure to prioritise in practice	High/High	All councillors to be made aware that priorities must be set on the basis of the capacity of the Parish Council to deliver. Attend Training where appropriate.	All Members
	6.Impact of potential Public Spending Cuts	High/ High	All councillors to be made aware that priorities must be set on the basis of the capacity of the Parish Council to deliver. Attend Training where appropriate. Contingency plans to be put in place to fill the gap of Central Gov cuts. (Review of reserves)	All Members

4. To influence Government and other organisations to fulfil the requirements of the Parish population	1. Lack of effective lines of communication with other organisations	Low/High	Note all communications lines that are essential or beneficial and make information available to Councillors. Establish contacts by name and where possible face-to-face.	Clerk All Members
	2. Lack of effective lines of communication with parishioners	Low/High	Implement Communications and Engagement Strategy. Take every opportunity to publicise role of Parish Council through newsletters, social media and website. Effective use of Village Noticeboards	Clerk All Members
	3. Lack of preparation on subjects requiring influence	Low/High	Ensure that all Councillors are aware of the need for careful research and are guided as to where to obtain relevant information on issues under discussion. Facilitate constant feedback.	All Members Clerk
	4. Lack of confidence by Parish Councillors	Low/High	As at 4.1 above Experienced Councillors to assist new Councillors and provide relevant mentoring and training.	Chair All Members
5. 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 legal culpability of Councillors.	Medium/High	Familiarisation with Standing Orders and appropriate training and mentoring for all Councillors. Review Council insurance cover annually. Review of Code of Conduct annually.	Clerk Chair All Members
	2. Lack of education of Councillors regarding culpability	Medium/High	As at 5.1 above Delegate responsibility to one or two experienced Councillors to assist newcomers to understand culpability and responsibilities and provide appropriate training.	Chair All Members Clerk

	3. Inadequate insurance cover.	Low/High	Review Risk Assessment by including on agenda of Parish Council meeting at least annually. Ensure a risk assessment is carried out for all new assets and appropriate insurance cover considered. Review Insurance cover annually & maintain close co-operation with insurer.	Clerk All Members All Members
6. To keep appropriate books of account accurately and up to date throughout the financial year	1. Lack of knowledge of accounting regulations.	Low/High	Ensure that all Councillors are familiar with current financial regulations and include them in standing orders. Ensure Clerk is fully trained/experienced in the Council's accounting systems	All Members Clerk
	2. Lack of commitment to accounting requirements.	Low/High	As at 6.1 above Clerk to produce a monthly financial report at ordinary Council meetings. Internal and External audit reports to be made available to Councillors and any recommendations to be acted upon promptly.	All Members Clerk Clerk
	3. Bank charges unnecessarily incurred	Low/High	Clerk to balance accounts against bank statements monthly.	Clerk
	4. Inaccuracies in recording amounts, totals in books of account and bank reconciliations.	Low/High	Clerk to ensure that books of account are formatted in such a way that internal controls are included and activated. Annual internal audits to advise on internal controls required.	Clerk Internal Auditor
	5. Banking Traffic	Low/High	All banking and drawing of cheques to be in accordance with Section 8 (Banking Arrangements) of Financial Regulations.	Clerk

	6. Inaccuracies and interest losses caused by account transfers	Low/High	Keep number of accounts to a minimum but ensure that any large credit balances are deposited in an interest bearing account.	Clerk
	7. The most beneficial interest terms not being employed	Low/High	Ensure that favourable interest rate is obtained in deposit accounts and review against alternatives, but bearing in mind the risks in changing accounts.	Clerk
	8. Inadequate control of cash receipts and payments	Low/High	Avoid cash payments and receipts if possible. Where cash payments and receipts are unavoidable use a properly controlled petty cash account with a set maximum balance.	Clerk
	9. Books of account not kept up to date/ invoices not posted promptly	Low/Medium	Regular weekly/monthly update of accounts by Clerk & Deputy Clerk. Monthly Financial reports to all Parish Council meetings.	Clerk Clerk
	10. Internal controls not in place or not operated	Low/High	Ensure that internal audit is carried out as per regulations.	Clerk
	11. Payments missed or delayed due to inadequate filing of invoices	Low/High	As at 6.8 above. All invoices to be checked and filed as pending on receipt and reported to next Parish Council meeting.	Clerk

7. 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. Lack of knowledge of the wishes of residents.	Low/High	Review financial regulations annually to ensure best value measures put in place. Meet residents regularly in 'Meet the Councillor' sessions for face-to-face feedback.	All Members
	2. Lack of commitment to budgetary process	Low/High	Involve all Councillors in budgetary process by forming a 'Budget & Precept Sub Committee'. Budget is to be reviewed and approved by Full Council	All Members All Members
	3. Use of funds not in accordance with the wishes of the residents	Low/High	As 7.1 above Appointment of RFO (Clerk) to create effective financial management.	All Members All Members
	4. Charges for use of facilities inadequate	Low/Medium	Effective financial management, regular annual review and prompt collection by RFO. Internal audit checks.	Clerk Internal Auditor
	5. Fund raising not properly controlled or not in accordance with regulations.	Low/High	All Councillors to be aware of fund-raising regulations before commencing fund-raising activities. Effective financial management by RFO	All Members Clerk

8. To ensure that the annual precept requirement results from an adequate budgetary process; progress against the budget is regularly monitored; and reserves are appropriate	1. Lack of knowledge of budgetary process, and Council Regulations	Medium/High	Include regulations in Standing Orders issued to all Councillors. Place item on agenda early in year to remind Councillors of budget process and actions required.	All Members Clerk
	2. Lack of commitment to budgetary process	Low/High	As at 8.1 above. Formation of Budget & Precept Sub Committee. Involve all Councillors in budgetary process.	All Members Clerk All Members
	3. Inadequate consideration of requirements for annual precept	Low/High	As at 8.1 above Start consideration of calculation at least 4 months prior to submission date (February) to be reviewed no later than December of each year for approval in the following January Council meeting at the latest.	All Members
	4. Calculation not in accordance with Council regulations	Low/High	Checks by RFO and Internal Auditor. Budget & Precept Sub Committee	Clerk
	5. Inadequate internal controls with regard to monitoring expenditure	Low/High	Financial and budget progress reports to all Parish Council meetings. Regular checks by internal auditor. Mid-Financial year internal audit recommended.	Clerk

	6. Election Costs	Medium/High	In the year prior to an election year, estimated costs are obtained from the Electoral Officer and are include in budget for the Election year. In other years the Council provides a sum within its working balance to meet possible by-election costs.	Clerk All Members Clerk
	7. Reserves too low	Medium/High	As at 8.5 above Constant review of accounts and monthly reports	All Members Clerk
9. 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, funding streams	Medium/Medium	Work closely with local associations and resident groups to gain experience of all grants/funds available and application procedures. Council may consider subscribing to a funder finder	Clerk All Members
	2. Lack of commitment to pursue possible sources of income	Low/Medium	As 9.1 To be part of aims and objectives of the council. Ensure that the Clerk includes this in the Council Action Plan	Clerk All Members
	3. Non receipt of sums claimed.	Low/Medium	All applications and approvals reported through minutes to create an audit trail	Clerk
	4. Receipts not banked or not banked promptly	Low/Medium	Financial and budget progress reports to all Parish meetings. Internal audit checks.	Clerk Internal Auditor
	5. Debts not pursued promptly	Low/Medium	As at 9.3 above RFO to ensure good financial methods are in place.	Clerk
	6. VAT claims not made promptly or made incorrectly	Low/Medium	Ensure Clerk has appropriate and up to date official VAT publications. Financial and budget progress reports to all Parish Council meetings Internal audit checks.	Clerk Internal Auditor

10. 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	Low/Low	All employees paid through SLA with DCC Payroll Services. A contract of employment and job description and person specification is agreed for all employees. Ensure employee regulations and adequate training are available to the Clerk. Financial and budget progress reports to all Parish Council meetings. Terms and conditions are agreed in the minutes.	All Members Clerk/Chair Clerk All Members
	2. Tax and NI arrangements not in accordance with regulations	Low/Low	All employees paid through SLA with DCC Payroll Services. No additional payment without Council approval	All Members
	3. Amounts paid to contractors not in accordance with contract and inadequately monitored	Low/Low	Liability reported through Council Minutes Internal audit checks Financial and budget progress reports to all Parish Council meetings. Internal audit checks.	Clerk Internal auditor Internal Auditor
11. To ensure that year end accounts are prepared on the correct accounting basis, on time, and supported by and adequate audit trail	1. Lack of knowledge of Council regulations and procedures.	Low/High	Include Financial Regulations in Standing Orders. Attend appropriate training.	All Members Clerk / RFO
	2. Late or non-submission of annual accounts.	Low/High	Follow Standing Orders/Financial Regulations. Adhere to the time frame given from external auditors. Financial and budget progress report to all Parish Council meetings	Clerk / RFO

	3. Year end accounts not prepared, inaccurate, or not in accordance with Council requirements	Low/High	Follow Standing Orders/Financial Regulations. Financial and budget progress reports to all Parish Council meetings. Internal audit checks	Clerk Internal Auditor
	4. Inadequate audit trail from records to final accounts.	Low/High	As at 11.3 above	Clerk Internal Auditor
12. 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.	Medium/High	Record all assets for which Parish Council is responsible and review regularly. Create permanent asset register and include in final accounts. Asset register to be updated and checked regularly. Use Parish Online & XMaps to map and account for assets.	All Members Clerk
	2. Assets lost or misappropriated	Low / High	Establish who is responsible for security and maintenance of each asset. Checks to be made regularly. Consider insurance or write off action if item cannot be found. Use Parish Online & XMaps to map and account for assets.	All Members Clerk
	3. Inadequate or inaccurate valuation of the Council's assets	Low / High	Arrange for periodic review of valuations and arrange for a professional valuation where necessary. Internal audit checks.	Clerk All Members
	4. Asset register not established or inadequately maintained	Low / High	Asset register created in accordance with Auditors requirements.	Clerk

13. To comply with appropriate Government legislation regarding disability and racial equality	1. Lack of knowledge of applicable legislation	Low / Medium	Clerk to have appropriate training on legislation. Review liability and responsibilities periodically at Parish Council meetings	Clerk All Members
	2. Lack of public awareness of applicable legislation	Medium/Medium	Include legislation as appropriate, in any public documents and / or consultations.	All Members Clerk
	3. Failure to comply with applicable legislation.	Low / High	As at 13.1 above	Clerk All Members
14. To carry out adequate safety checks on all buildings, properties and equipment for which the Council is responsible	1. Lack of information on properties, buildings and equipment.	Medium/High	Ensure that staff receive appropriate training on equipment and on all current legislation. Ensure Clerk / Deputy receive adequate training on legislation and responsibilities. Include in asset register all properties and assets for which Parish Council is responsible. Ensure all assets and details of all risks are adequately detailed with insurance company. Ensure regular checks are carried out. Ensure maintenance is carried out.	Clerk Clerk Clerk Clerk
	2. Lack of knowledge of safety requirements or commitment to carrying out safety checks.	Medium/High	As at 14.1 above Ensure that all current legislation and advice is held by Clerk Staff are trained on all safety aspects.	Clerk

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