

HURST GREEN PARISH COUNCIL RISK MANAGEMENT SCHEME

Subject	Risk(s) identified	Priority/ impact	Management/control of Risk	Review/Assess/Revise
<p>INCOME: Precept & Reserves</p> <p>Precept not paid.</p> <p>Grants not received</p>	<p>Adequacy of precept in order for the Council to carry out its Statutory duties</p> <p>Submission & received to be monitored</p> <p>Impact on project completion</p>	<p>M/H</p> <p>L/H</p>	<p>To determine the precept amount required. The Council receives budget update information monthly. At the precept meeting Council receives a budget report, including actual position and projected position to the end of year and indicative figures or costing's obtained by the RFO. With this information the Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from Rother District Council. Hold sufficient General Reserves per guidelines</p> <p>The figure is submitted by the Clerk/RFO in writing/email . The Clerk/RFO informs the Council when the monies are received.</p> <p>Search for grants when for each project when started. Parish Council does not presently receive any regular grants when one off grants are obtained e.g. from RDC their requirements are followed by CLERK/RFO and reported to full Council for oversight/monitoring.</p>	<p>Existing procedure adequate.</p> <p>6 months currently held in general reserves as required. Consider a reserves policy?</p> <p>Grants policy in place to be reviewed.</p>
<p>Financial Records</p>	<p>Inadequate records Financial irregularities</p>	<p>L L</p>	<p>The Council has Financial Regulations which sets out the requirements. An internal auditor has been appointed by resolution of full council who carries out an independent review of the financial controls every six months.</p>	<p>Existing procedure adequate</p> <p>Appointment letter held. For three year appointment currently Mulberry LAS Ltd</p>

Bank and banking	Inadequate checks Banks mistakes	M L	The Council has Financial Regulations which set out banking requirements Monthly reconciliation at Full Council meeting. Finance Regulations in place to formulate procedure.	Existing procedure adequate
Reporting and auditing	Information communication	L	Financial information is a monthly agenda item (Finance Report and approval of monthly expenditure) and discussed/reviewed and approved at each meeting. All expenses are approved at full council meeting.	Existing procedures adequate.
Councillors	Risk of being non quorate Risk of a claim towards a member who is acting within his or her powers for the Council.	L	To indemnify a councillor to protect the council against their actions.	Existing procedure adequate through Insurance. To Consider Councillor refresher training.
Charges-rents receivable	Payment of rents	L	No charges or rents are received.	Procedure would be formed if required.

Grants and support payable to community groups	Power to pay Authorisation of Council to pay	L	All such expenditure goes through the required Council process of approval, minuted and listed accordingly if a payment is made using S137 powers of expenditure.	Grants Policy in place and reviewed.
Best value accountability	Work awarded incorrectly. Overspend on services.	L M	Parish Council practice would be to seek, if possible, more than one quotation for any substantial work to be undertaken. For major work competitive tenders would be sought. If problems encountered with a contract the Clerk would investigate the situation and report to the Council.	As per finance regulations. Monitoring/oversight
Salaries and assoc. costs	Salary paid incorrectly. Unpaid Tax to Inland Revenue.	L L	Salaries paid according to staff contracts. This is checked by Internal Auditor annually. Any increases or overtime must be approved by full council before being paid. HMRC Real Time is used to calculate salaries. Financial Controls in place to pay Inland Revenue. HMRC Real Time software in place.	Existing procedure adequate.

Employees	Fraud by staff	L/H	Requirements of the Insurance adhered to with regards to fraud. Fidelity guarantee in place through insurance. Internal audit mitigate the risk of fraud. Professional Indemnity Insurance is also covered.	Currently online banking to be changed RFO/Clerk to input payments and a Cllr to authorise by July 26. Risk will then reduce to low
	Health and safety	L	All employees to be provided adequate direction and safety equipment needed to undertake their roles. Health and Safety Policy in place plus lone working policy.	Monitor health and safety requirements and insurance annually.
VAT	Reclaiming/charging	L	The Council has Financial Regulations which set out the requirements.	Existing procedures adequate
Annual Returns	Submit within time limits	M	Employers Annual Return is completed and submitted online with the prescribed time frame by the RFO. Annual Return completed and signed by the Council, submitted to internal auditor for completion and signing then checked and sent to External Auditor within time frame.	Existing procedures adequate To ensure Council has prepared to sign off new assertion 10 for AGAR required by 31 st March 26 and completed necessary actions as recommended by Internal Auditor for submission to External Auditor.
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council to be resolved at full Council Meetings, including reference to the power used under the Finance section of agenda and Finance report monthly.	Existing procedures adequate

Minutes/agendas/ Notices	Accuracy and legality	L	Minutes and agenda are produced in the prescribed manor by the Clerk and adhere to the Councils Standing Orders.	Existing procedures adequate. Standing Orders adopted at the parish councils AGM.
Statutory Documents	Business conduct	L	Agenda displayed according to Councils Standing Orders.	Minutes are published on website within requisite timeframe.
		L	Minutes are approved and signed at the next Council meeting.	
		L	Business conducted at Council meetings should be managed by the Chair	Members adhere to Code of Conduct.
Members interests	Conflict of interests	M	Declarations of interest by members at Council meetings.	It is responsibility of members to declare an interest and understand when this must be done.
	Register of members interests	M	Register of member's interests forms reviewed regularly.	It is Members responsibility to update their register.
Insurance	Adequacy	L	An annual review is undertaken of all insurance arrangements.	Existing procedure adequate – RFO arranges annual insurance review.
	Cost	M	Employers and Employee liabilities a necessity and within policies.	
	Compliance	M	Ensure compliance measures are in place. Fidelity checks in place.	
	Fidelity Guarantee			Insurance reviewed annually.
Data protection	Policy provision	L	The Parish Council adheres to data protection laws	Policy on website to be reviewed.
Freedom of Information	Policy		The Council has a Model Policy scheme in place.	Monitor any requests made under FOI. Extra hour fees are chargeable to the person requesting.
	Provision	L	The Parish Council is aware that if a substantial request came in it could create a number of additional hours work. The Parish Council can request a fee to supplement the extra hours.	
		H	All members have a hurstgreen.gov.uk email address.	All councillors & staff to use gov.uk email addresses which are set up from 1 st April 2026

Election Costs	Risk to cost of an election	M	In the event of a councillor resigning during their term, the electorate have a statutory right to call an election. Scheduled elections are budgeted for over the course of four years.	No earmark of election currently in place. To consider EMR for this purpose? Or could these be covered from reserves?
PHYSICAL EQUIPMENT OR AREAS				
Assets	Loss or damage Risk/damage to third party (i.e.) property	L	An annual review of assets is undertaken for insurance provision	
Maintenance	Poor performance of assets or amenities	L	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair is auctioned /authorised in accordance with the correct procedures of the Parish Council. Assets are insured.	Existing procedures adequate. Relevant risk assessments in place? (e.g. Play equipment annual RoSPa inspection & regular inspections in between undertaken by steward?)
Notice Board	Risk of damage	L	The Parish Council currently has one notice board. No formal inspection procedures are in place but any reports of damage or faults are reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate
Meeting locations	Adequacy Health & Safety Policy	L M	The Parish Council meeting is held in a venue considered to have appropriate facilities for the Clerk, RFO, members and the general public. Due to Covid 19 (Coronavirus) 2020, Parish Council meetings have been held virtually using Zoom with a log in being provided for members of the public on request to the Clerk.	Existing procedures adequate
Council records – paper	Loss through: Theft Fire	L L	Paper records are stored at the Parish Office. Records include historical correspondences, minutes, insurance, and bank records. are stored securely in a locked office.	Damage (apart from fire) and theft is unlikely and so provision is adequate.
Electronic records	Hacking	H	Electronic records, theft of computers or hacking risk. The Parish Council electronic records to be stored on the Council computers not employees as currently. Offsite Back-ups of electronic data provision?	IT review currently being undertaken to assess & address once completed the risk should reduce.

Risk	Level	Control	Review/Assess/Revise
Protection of physical assets	M	Assets are insured, with the value increased annually. Insured by Zurich and reviewed annually by the RFO with full council approval.	Existing procedures adequate
Security of buildings, equipment, etc.	H	Adequate Insurance cover and reviewed under fixed asset register annually.	Existing procedures adequate
Maintenance of buildings, playground, etc	M	The Parish Council owns Lodge Field (playground), trustees for Drewetts Cricket Field and 999 lease of Stage field. Annual play park inspection by ROSPA.	Existing procedures adequate.
Banking	M	Bank accounts are held with HSBC Bank .	Dual authorisation for online banking to be set up by July 26. To protect the council from mistakes & fraud.
Risk of consequential loss of income	L	Computers backed up daily using OneDrive and weekly external hard drive.	This is currently is not happening. Action - To be addressed as part of ongoing IT review currently taking place. Existing procedures inadequate.
Loss of cash through theft or dishonesty	L H	Receipts issued and tight financial auditing with internal and external annual auditors. Financial transactions cheques two to sign, one can be RFO in absent of a councillor. No petty cash held. Monthly Full Council meeting. Bank reconciliation and bank statements reviewed by full council and signed off by any councillors as long as it is not the Chair as per Financial regulations. Dual authorisation on payments to be set up as above	Cllr Johnson –Cloves & Cllr Ralph to be added to added to bank mandate as resolved by full council previously by Jul 26 to ensure always sufficient cover to make payments.
Financial controls and records		Monthly reconciliation prepared by RFO, signed a Councillor not the Chairman after approval by full council. Two signatories on all payments to be implemented DD to be reviewed annually.	Existing procedures adequate. To be actioned by July 26
Compliance with HMRC rules	M	VAT claims calculated by the financial package and checked by the RFO.	No financial package in place reported to Council once claimed .
Sound budgeting to underlie annual precept	M	Full Council receive detailed budgets autumn/early Jan. Precept is derived directly from this. Budget setting annually. Finance Committee meet in November getting together ideas & requirement for the following years budget. Monitoring reported monthly to Full Council in the year to date accounts.	Existing procedures adequate. To follow financial regulations.

Complying with borrowing regulations	L	NALC Borrowing Checklist policy HGPC has one borrowing with PWLB. Borrowing repaid bi-annually and reported in AGAR and Accounting Statements. Inspected by internal and external auditors.	Existing procedures adequate.
Risks to third party, property or individuals	M	Open spaces checked regularly. Trees investigated when damage reported. Any reported injury is investigated and reviewed annually. Records held by Clerk and compliance under Data Protection Act 1998. Separate CV-19 risk assessment in place for access to Playground.	Existing procedures adequate.
Legal liability as a consequence of asset ownership		Maintenance contractors.	Existing procedures adequate.
Compliance with employment law	H L	Membership of SLCC and SALC also consider obtaining HR employment advice from a specialist provider if required. Consider provision for locum staff in absence of current staff each year in the budget.	To ensure the Council as an employer follows employment law correctly to avoid unnecessary costs
Comply with Inland Revenue requirements	M	Regular advice from Inland Revenue, internal auditor carries out annual checks	Existing procedures adequate.
Ensuring activities are within legal powers	M	Clerk clarifies legal position on new proposals. Legal advice to be sought where necessary. Clerk & RFO attend periodic training updates and receives SALC & SLCC	Existing procedures adequate. Annual subscriptions paid by HGPC
Registers of interests	L	Register of interests completed and available to view on Parish Council website.	Existing procedures adequate.
Loans made to outside bodies	M	Parish Council's Policy applies - approved by full council. HGPC currently has no loans to outside bodies.	Existing procedures adequate.