

SPS Risk Assessment Register: Financial Year Ending 31st March 2025

Risk Assessment Rating

LIKELIHOOD	Highly probable 76-99%	4				
	Probable 51-75%	3				
	Possible 26-50%	2				
	Unlikely 1-25%	1				
			1	2	3	4
			Minor	Moderate	Serious	Major
			IMPACT			
FINANCIAL IMPACT			Loss of up to £1000	Loss of up to £10,000	Loss of up to £50,000	Loss of over £50,000
and/or REPUTATIONAL IMPACT			Minimal / localised damage to reputation	Damage to reputation within the village	Damage to reputation within the region.	National damage to reputation; intervention by Government
and/or HEALTH & SAFETY IMPACT			No health and safety impact	Minor injury, possibly requiring treatment by health care professional	Serious injuries	Fatality or life-changing injuries

Risk Appetite and Approaches to Managing Risk

LIKELIHOOD	Highly probable 76-99%	4		TREAT (take action to reduce risk exposure by introducing measures / controls)		TERMINATE (ie stop the activity that generates the risk)
	Probable 51-75%	3				
	Possible 26-50%	2				
	Unlikely 1-25%	1	TOLERATE (an informed view reached that the risk is accepted)			TRANSFER (usually via insurance or other contractual arrangement)
			1	2	3	4
			Minor	Moderate	Serious	Major
			IMPACT			

Risk Rating	Risk Appetite and Action
Green	Risks rated as GREEN are within the risk appetite of the Council. It is unlikely that further additional measures are required to control these risks. These risks may be <i>tolerated</i> by the Council.
Amber	Risks rated as AMBER are within the risk appetite of the Council, however further additional measures may be needed to <i>treat</i> (i.e. control) the risks and so reduce exposure OR to consider risk <i>transfer</i> e.g. via insurance, franchising or other contractual arrangement. The Council must be periodically advised of amber risks and the action planned and/or taken to control them.
Red	Risks rated as RED go beyond the risk appetite of the Council. Immediate action is required to bring the risk within the Council's risk appetite or, if this is not possible or desired, to <i>terminate</i> the activity that creates the risk. The Council must be immediately advised of red risks and regularly updated on the action planned and taken to control them until they are within the risk appetite of the Council. <i>Any action taken must be in accordance with the Council's Standing Orders and Financial Regulations.</i>

Sedlescombe Parish Council

RISK ASSESSMENT REGISTER 2023 - 2024

Updated: 19 May 2023

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
FINANCE							
<p>Loss of cash through dishonesty or theft</p> <p>Risk of consequential loss of income.</p>	1	1		<p>Insurance cover in place for Fidelity Guarantee to cover members and officers. There is no petty cash. Liaison with Police if necessary. Two signatures are required on all online banking payments by the Council.</p> <p>Insurance cover in place for insurable risks Bank account reserves to be minimum of 50% of the precept. Financial performance of all activity reviewed monthly to enable any issues to be speedily addressed.</p> <p>Standing item on Finance committee agenda to review risk assessment.</p>	<p>Bank mandate to remove former signatories who are no longer on the council.</p> <p>Bi-monthly</p>	<p>30/06/24</p> <p>Ongoing</p>	<p>Clerk/RFO + relevant signatories.</p> <p>Clerk & finance ctte</p>

<p>Poor financial internal controls and records</p>	<p>2</p>	<p>2</p>	<p>Council accounts are managed by an experienced Clerk/RFO who is trained to use the Rialtas Alpha Accounting Software.</p> <p>Expenditure is scrutinised by the finance committee, full council and signatories following certification by the RFO.</p> <p>The council has a councillor appointed for internal control checks.</p> <p>The council has two internal audits per year by independent auditors which verifies governance and record keeping.</p>	<p>Internal Controls Policy Checklist to be developed by the Clerk & adopted by council.</p>	<p>31/10/24</p>	<p>Finance Committee Full Council</p>
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Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
FINANCE (Continued)							
Annual Return submitted late	1	1		The Clerk/RFO is aware that the AGAR is to be approved by full council and submitted no later than the statutory deadline. Council members are aware of the financial procedures and approval of the AGAR as this is outlined within the Governance Review Document of Policies and Procedures.	Clerk/RFO to book the internal audit and present the documents to the full council to ensure the Accounting Statements are prepared in advance of the council meeting prior to the deadline announced by the external auditor.	30/09/2024	Clerk + Full Council
Inadequate Insurance	3	3		The council's insurance will need to be renewed 1 October 2023. The insurance is currently with BHIB, who specialise in parish council insurance. The clerk will strive to get three quotes to be presented to the council no later than the September Meeting.	To monitor and review at renewal time.	30/09/24	Clerk
Libel or slander claims received				The council has adequate insurance cover in place for libel or slander claims. Insurance cover is checked at the mid year internal audit.			
Bank mistakes, losses and charges	1	1		Bank reconciliations are undertaken monthly. Any banking mistakes will be discovered by the RFO on receipt of the bank statement and reported to the Finance committee.	To review and monitor	Ongoing	Clerk + Council

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
Finance continued							
Non-Compliance with HMRC Regulations and Pension Contributions	3	2		Payroll is outsourced to Topsource Worldwide who calculate HMRC and Pension Contributions. The local ALC, & NALC keep the clerk abreast of changes in regulations.	Insurance in place. Clerk to stay up to date with requirements and assess with internal auditor.	31/03/25	Finance & Full Council
Incorrect VAT Claim and/or submission of a late claim	1	2		RFO scrutinizes all invoices received to assess whether they can be validly included in the VAT claim. VAT is automatically calculated using the RBS Alpha Accounting Rialtas Software. SPC is registered for VAT and VAT claims are reclaimed on a quarterly basis through the MTD software on the Rialtas software.	VAT Claim to be submitted no later than one month and seven days following the end of an accounting period. Our accounting periods are: 1st April – 30 June. 1st July – 30 September. 1st October – 31 December. 1st January – 31 March.	Submit August 24 November 24 February 25 May 25	Finance Committee & Clerk

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
Finance continued							
Damage to or loss of assets	2	3		<p>CCTV is in place at sites in the village. Liaison with the police if necessary.</p> <p>Asset Register policy developed and followed.</p>	<p>Asset register to be updated to include management controls for responsibility.</p> <p>Audit to be carried out by clerk to confirm physical existence of all assets in compliance with the Financial Regs.</p> <p>Audit to be carried out by clerk to confirm condition of assets.</p> <p>Weekly check undertaken by cllrs.</p> <p>Alarm service actioned annually at the Sports Ground.</p> <p>Fire alarm checked weekly.</p>	<p>31/06/24</p> <p>31/12/24</p> <p>31/12/24</p>	<p>Finance Committee</p> <p>Clerk</p> <p>Clerk</p> <p>Clerk, + Sports Ground Ctte</p>

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
Finance continued							
Council overspend.	1	1		Areas of spend closely monitored by RFO and Each Committee with Delegated authority to spend. Regular reporting to Council. Decisions taken when risk of overspend arises. General Reserves are monitored.	To review and monitor	Ongoing	Clerk + Council
Adverse market conditions resulting in a burden for the taxpayer (Sports Ground)	2	2		Business interruption insurance in place. Charges for the Sports Ground reviewed by the Committee at the first meeting after the Annual Council Meeting.	To review and monitor	Ongoing	Clerk + Council
Precept inadequate to meet financial commitments	1	1		Precept calculated with regard to Council's projections and existing commitments in conjunction with the RFO, Finance Committee and Full Council. Provision exists for shortfall in precept income as part of the General Reserves. Earmarked Reserves back up for maintenance.	To review and monitor	Ongoing	Clerk/RFO + Finance Ctte + Full Council
Breach of Financial Regulations	1	1		Members and officers are required to comply with Financial Regulations. Qualified clerk/RFO and in post. Auditors advise of areas of weakness where necessary. Review of Governance and Policies incorporating the financial framework in October 2024 by internal auditors with identified areas for improvement presented to council and actioned. Financial Regulations in place and updated adopted by full council in May 2024.	Members and Staff to be provided with training on the regulations where necessary. Members to undertake own review of control environment.	31/05/24	Clerk

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
FINANCE CONTINUED							
Non-payment to employees and suppliers due to online bank mandate changes	3	1		Bank Mandate has been updated with Unity Trust Bank (UTB) and new signatory added and two signatories removed. Total of three signatories available on the UTB Bank to ensure business continuity and to sign cheques.	To review & Monitor	31/03/24	RFO + Finance Ctte + Full Council RFO + Finance Ctte + Full Council
Loss of Funds from the councils deposit account.	2	2		The fund is designed for parish councils and is very low risk	To review & Monitor	Ongoing	Finance Ctte + Full Council Clerk/RFO

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
GOVERNANCE							
Poor relationship with partners (including Rother District Council)	1	1		Clerk has good relationships with RDC Officers. District / County Councillors are invited to attend and submit reports at the monthly full Council meetings. Members continue to improve relationships with RDC, and the MP as administration changes.	To review and monitor.	Ongoing	Full Council Clerk
Council meetings not quorate or not minuted correctly.	1	1		Qualified Clerk in post and in attendance to take minutes. Procedure in place to record apologies in advance of meetings. Attendance recorded as part of minute taking to evidence a quorum. Minutes and agendas published as per legal requirements. Minutes and agenda produced in prescribed method, minutes approved at the next meeting. Council registered for and to progress through the Local Council Award Scheme.	To review and monitor	Ongoing	Clerk
Properly constituted meetings				All agendas are issued and displayed in accordance with the Local Government Act 1972. Council meets regularly and always receives and approves Minutes of meetings held since the last meeting including all committee minutes. Minutes made available to press and public via Council's website	To review and monitor	Ongoing	Clerk
Inadequate Internal Audit Assurance	1	1		Independent internal auditor appointed and in place.	Internal Audit twice a year.	Ongoing	Clerk

<p>Conflict of interest not declared or dealt with appropriately for members and officers and Members failing to behave in accordance with the member code of conduct.</p>	<p>3</p>	<p>2</p>	<p>Standing Orders contain procedure for recording and dealing with member and officer conflicts of interest. Standing agenda items to receive declarations for interests for members and officers. Monitoring Officer (RDC) maintains register of interests which is published on the internet via RDC website. Code of conduct adopted by council. Monitoring Officer and Local ALC able to advise clerk or members with queries.</p>	<p>Members Code of Conduct is reviewed against the latest Model Code of Conduct annually. The council have signed up to civility and respect pledge. Members encouraged to regularly review code of conduct to ensure new interests are declared.</p>	<p>Reviewed May 2024 next May 2025 unless a new edition is published earlier.</p>	<p>Clerk + Full Council</p>
<p>Risk of disqualification – 6 month rule</p>	<p>3</p>	<p>1</p>	<p>Attendance is registered at each meeting on the minutes to monitor. Rules for eligibility to stand as a cllr are in the cllr co-option policy and are checked in election year or via application to be co-opted.</p>	<p>Clerk to monitor attendance.</p>	<p>Ongoing</p>	<p>Clerk & full council.</p>

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
GOVERNANCE (continued)							
Spend and activity in areas in which the Council has no power (ie Council behaves ultra vires)	1	1		Qualified Clerk in post with a good knowledge of the scope of the Council's legal powers. Access ESALC and NALC resources to provide guidance on legal issues and access to legal topic notes. All proposed payments scrutinized. The council has adopted the General Power of Competence.	To review and monitor.	Ongoing	Clerk + Full Council
Insufficient capacity of members and staff to deliver upon Council objectives. Lack of direction and prioritisation and absence of a business plan.	2	3		Work is undertaken by the Finance committee and full council to ensure that the annual statutory council work plan is deliverable by having the resources in place or budgeted for. Cllr vacancies are filled as soon as possible. Business Plan for the parish council to be discussed to decide if one is necessary.	Additional commitments are not accepted without clear identification of, resources required, and funding allocated.	Ongoing	Finance + Full Council
Loss of 'General Power of Competence'	2	4		Requisite number of members are elected (either by ballot or unopposed by-election). Qualified Clerk in post.	Clerk person specification requires the relevant CILCA qualification. A new Clerk would be required to undertake the CILCA training. Eligibility for the power of GPC to be declared at full council meeting.	Ongoing	Full Council

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
GOVERNANCE CONTINUED							
Referendum or by-election required following a vacant seat arising from resignation or death	1	1		Provision maintained for the cost of a by- election. SPC are responsible for notifying a vacant seat to RDC. Process for advertising the vacancy followed.	To review and monitor.	Ongoing	Clerk + Full Council
Non-compliance with the Local Government Data Transparency Code	2	4		Current website in place with current agendas, minutes and reports uploaded. AGAR documentation uploaded and Standing Orders and Financial Regulations and policies. Checked at mid year internal audit.	New council website fully populated Review to be carried out to ensure data is uploaded in accordance with the Transparency Code.	Ongoing 31/05/24	Clerk & Full Council Clerk + Full Council
PERSONNEL							
Staff absence (sickness, resignation)	3	3		Clerk/RFO is the only member of staff in post. Local ALC offer Locum clerks if necessary. There is a shortage of clerks throughout the country.	Agreement of shared council resources of staff from neighboring parish councils could be considered. Councillor to be appointed to act the Proper Officer on an unpaid basis in accordance with the LGA 1972 s.112 (5) subject to full council approval. Finance management could be outsourced. Officer appraisals to take place on regular basis to include setting and monitoring objectives.	If necessary	Staffing Committee Full Council Clerk + Staffing ctte

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
PERSONNEL CONTINUED							
Inadequate capacity to fulfil the Council's objectives due to loss of knowledge.	3	2		<p>Knowledge with the Clerk/RFO and other members of the council to support business continuity.</p> <p>Current councillors have a good mix of experience and historical knowledge. Good record keeping</p>	Succession planning and business continuity, develop and adopt a formal business continuity plan.	Ongoing	Clerk + Full Council

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
PERSONNEL CONTINUED							
Inadequate training	3	2		<p>Clerk/RFO is qualified and is to has a continued development plan.</p> <p>Training available and required for new cllrs. Ongoing training offered by the local ALC and Internal Auditors.</p> <p>Some training delivered by RDC eg members code of conduct.</p>	<p>Clerk/RFO to undertakethe CILCA qualification and attend training courses provided by the SLCC and ESALC where relevant. Finance training to be provided by Rialtas for managing the financial system.</p> <p>Officers to receive sufficient professional and on-the-job training to ensure they can fulfil their roles.</p> <p>Officer appraisal to take place on regular basis to include identifying development needs (e.g. coping with change)</p>	Ongoing	Clerk + Staffing Ctte

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
PERSONNEL CONTINUED							
Loss of Experienced Clerk or other Employees due to Employment Tribunal claim	4	1		<p>Legal expenses insurance cover with the BHIB Insurance. Cover includes Legal Expenses, Limit of indemnity £250,000 Employment disputes and compensation awards.</p> <p>Members are aware of abiding by their code of conduct in their role as councillors.</p> <p>Civility and Respect Pledge adopted.</p> <p>Professional HR consultancy service can be sought if necessary.</p> <p>Employment Contracts and Employee handbook reviewed to ensure that are up to date with NALC model policies including Grievance and Disciplinary procedures.</p> <p>These were re-issued to all staff in October following a review by the Staffing Committee.</p>	To review and monitor.	Ongoing	Clerk & Staffing Cttee & Full Council

HEALTH AND SAFETY							
Legionella, asbestosis or other similar condition.	4	1		Sports Pavilion was built in 2007 and no asbestos present. Clerk trained for Legionella and cleaning/ servicing regime is in place.	Ongoing service plans	Ongoing	Sports Ground Committee + Clerk.
Business Continuity Major Incident – The risk of business disruption e.g. flooding, civil unrest, fire, postal bomb, pandemics				Emergency Plan is in place for incidents such as flooding, fire, gas leaks etc. Work with neighbouring parishes. Good relationship with Police and Fire and Rescue. Staff work from home with access to files. Virtual meetings can take place if required.	To review and monitor – update emergency & resilience plan	31/01/2025	Clerk & full council.

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
HEALTH AND SAFETY							
<p>Member of public, staff or cllrs injured at the Sports Pavilion, sports field, grounds or events organised by the council, or by assets. Risk of fire, injury to staff, residents, cllrs and visitors.</p>	4	1		<p>All members and staff aware of their H&S responsibilities. Insurers are consulted on an appropriate level of cover which is procured with the insurer's stipulations fulfilled. Public & employers liability insurance in place.</p> <p>Accident book in place to record logs.</p> <p>Contractors required to state liability insurance status prior to securing work with the council.</p> <p>Fire alarm tests and weekly by cleaner. health and safety compliance checks take place and are logged accordingly.</p> <p>New members advised of their H&S responsibilities (e.g signing in).</p> <p>Planned programme of testing electrical/gas and safety equipment in place. Including 5 year electrical testing, fire alarm, extinguisher and emergency lighting checks.</p> <p>Any remedial works arising from annual inspections of the fire alarms, emergency lighting and fire extinguishers are carried out.</p> <p>All hire hirers and pitch users are aware of their</p>	<p>Community assets to be checked at least annually to ensure they are in good state of repair and repaired or removed if not.</p> <p>H&S checklist to be completed and retained for activity-based risk assessment.</p> <p>Professional health and safety support services to be considered and appropriate insurance for health and safety prosecution indemnity if not in place with existing insurers. Health & Safety advisors to carry out an inspection of the Sports Ground & Pavilion as required.</p>	<p>31/12/2024</p> <p>Ongoing</p> <p>Ongoing</p>	<p>Clerk + Finance Ctte</p> <p>Clerk</p> <p>Clerk + professional advisors.</p> <p>Clerk + Sports Pavilion Ctte + Finance Ctte + Full Council</p>

Maintenance of buildings.			<p>health and safety obligations which formspart of the booking terms and conditions.</p> <p>Planned maintenance schedule is worked to, with a view to developing a five-year maintenance plan in due course.</p> <p>Reactive repairs carried out.</p>			
Equipment			<p>Repaired or replaced as required.</p>			

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
HEALTH AND SAFETY CONTINUED							
Attacks on staff	3	1		Clerk has mobile phone, council have adopted lone worker policy which is in operation.	Staff be trained in how to avoid or diffuse confrontational situations.	Ongoing	Clerk & Full Council
Fire, flood or other peril affects premises or equipment	3	1		Insurance in place. Flooding risk small other than from water tanks. Fire risk assessments regularly undertaken and acted on.	To review and monitor Policy to be written	Ongoing	Clerk
DATA AND IT ARRANAGMENTS							
Council records - electronic Loss through: Theft, fire, damage corruption of computer	2	1		System backed up daily basis and council have IT contractor in place. Accounts system is backed up and stored securely via the shared drive on the network. Shared drives networked on authorized staff laptops only.	To review and monitor	Ongoing	Clerk

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
DATA AND IT ARRANGEMENTS Continued.							
Corporate memory loss arising from staff or member loss of office / resignation	2	2		Documents recorded on the shared network. Council documents in order and secured in office.	Procedure to be developed for dealing with staff leavers to include documenting knowledge.	Ongoing	Clerk & Staffing
Excessive FOI requests	3	2		Public and press welcome to attend parish council meetings and take part in public participation. Agendas, minutes and meeting reports are uploaded onto the website.	Expenditure over £500 to be published on the parish council website at least annually. Model ICO publication scheme to be reviewed. FOI policy to be reviewed regularly. Vexatious request/complaints policy to be drafted and adopted. Officers and Members to undertake specific FOI training.	31/03/25 As per schedule	RFO Clerk
Breach of data protection/ information security.	2	3		Clerk aware of the principles of data protection. ICO & ESALC for advice. Contractual clause for officers to maintain confidentiality. Accounting software, laptop and confidential documents are password protected. Officer personal records are stored securely. Breaches are required to be reported to the clerk.	Consider whether specific areas of shared drive require further security.	Ongoing	Clerk & full council

Business Continuity- Cyber Attack / IT Security

2	3		Reliability of Firewall and security of IT systems could compromise security, Increase in hacking. Firewall and security on IT equipment are regularly updated. Regular updates provided from outside IT consultants.	To review & monitor.	Ongoing	Clerk & finance ctte & full council
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Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
REPUTATION							
Adverse press coverage	3	3		<p>Public and press welcome to attend/film Council meetings.</p> <p>Social Media Page updated by the Clerk.</p>	<p>Press and Media policy to be developed and adopted.</p> <p>Bulletins to be prepared by the clerk and issued to all residents.</p>	<p>monitoring</p> <p>Ongoing</p>	<p>Clerk & Full Council</p>
Leaked confidential documents provided to the press	3	3		<p>No confidential marked documents to be provided to cllrs. Confidential communications to be printed and made available to cllrs at meetings and collected prior to the end of the meeting.</p>	<p>To monitor and review</p>	<p>Ongoing</p>	<p>Clerk & Full Council</p>

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
REPUTATION (CONTINUED)							
Breach of Equality Act	2	1		<p>Sports Pavilion is DDA compliant. Consideration given by the council for requests for reasonable adjustments. Council ensures alternative arrangements are made to ensure it is disability friendly.</p> <p>Sports Ground Committee are due to commission a DDA compliance report for the Sports Ground.</p>	To monitor review	Ongoing	Clerk & Sports Ground Ctte