



**COLSTERWORTH AND DISTRICT PARISH COUNCIL**

**RISK REGISTER – EXCEPTION REPORT**

**Date: 22.05.2023**

**S = Statutory F = Financial R = Reputational O = Operational PO = Proper Officer/Clerk RFO = Responsible Financial Officer PC = Parish Council**

**Initial RAG: Start of new financial year due to new administration being in place and lack of previous documented controls**

**Target RAG: Ongoing process of review offering assurances from PO/RFO/Committees to full Council that risk controls put in place are effective**

**Current Status: “In process” = embedded in practice, policies and procedures, “Forward Agenda” = to be formulated and implemented to reported to Council as exception report**

| RISK | DESCRIPTION   | RISKS  | TARGET RAG | RISK CONTROLS  | BY                        | Progress Notes | Current Status |
|------|---|--|------------|--|---------------------------|----------------|----------------|
| (4)  | Loss of Clerk due to sudden / long-term illness, incapacity or dismissal.                                       | 1. No access to the Clerk’s computer records                                     |            | 1. Chair to have a note of the Clerk’s computer password in a sealed envelope.<br>2. Chair to have a copy of software log ins and passwords.<br>3. Chair to have a copy of important contacts.<br>4. Chair to have a hard copy of the Business Continuity Plan (BCP).<br>5. All Cllrs to have a copy of the Clerk’s monthly checklist for all tasks.<br>6. Annual stress test for BCP/Clerk’s monthly checklist.<br>7. Computer back up to the Cloud.<br>8. Any USB back up to be encrypted. | PO & Chair                | In Progress    |                |
| (5)  | To ensure compliance with Legislation, Council’s Financial Regulations and Standing Orders and Code of Conduct. | 1. Lack of knowledge of regulations and codes.<br>2. Lack of uptake for training |            | 1. Councillors to refer all matters through the Clerk for advice and guidance.<br>2. Ensure that all Councillors have handbook including Code of Conduct, Standing Orders, Powers and Duties, policies and procedures<br>3. Facilitate training for all Councillors.<br>4. Take advice from LALC and Solicitors as required.   | PO<br><br>All Councillors | In Process     |                |

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|      |   | 1. Absence of standing orders   |            | 5. Review and ratify standing orders and scheme of delegation<br>6. Ensure there is an annual review  | PO  | In Process     |  |
|      |   | 2. Actions by the PC outside its powers as set out by Legislation   |            | 7. As at 1 above but ensure that powers are highlighted or extracted into effective summary.  | PO  | In Process     |  |
|      |   | 3. Lack of commitment to regulations and procedures.  |            | 8. Regular reference to appropriate regulations in agenda items.<br>9. Delegation of responsibilities to individual councillors.  | PO<br>Chair                                     | In Process     |  |
|      |   | 4. Items purchased without proper tendering procedures, resulting in accusations of commercial favouritism  |            | 10. Financial Regulations and Scheme of Delegation identifying authority to act.<br>11. Introduce practice of estimates for all purchases over an agreed figure as recommended by the internal audit April 2017 | PO  | In Process     |  |
|      |   | 5. Payments made without prior approval and adequate control.   |            | 12. Ensure all payments are approved in Council meetings and recorded in minutes.<br>13. Keep cash payments to a minimum and avoid if possible.   | PO/RFO<br>F&A Committee                         | In Process     |  |
|      |   | 6. Lack of control of signatories to cheques  |            | 14. Keep authorised signatories to a minimum but consistent with practicalities.<br>15. Introduce electronic banking and BACS   | PO/RFO  | In Process     |  |
|      |   | 7. VAT not properly accounted for, resulting in over-claims and large demands from HMRC.                    |            | 16. Ensure appropriate publications held and that Clerk has good knowledge of regulations.  | PO/RFO  | In Process     |  |
| (4)  | To identify and regularly review the Council's priorities | 1. Lack of knowledge of setting objectives, setting priorities, and identifying risks to their achievement. |            | 1. All councillors to be made aware of need for objectives and identification of risk.<br>2. Implementation of Committees to consider priorities for recommendations to full Council                            | PO<br>Chair<br>Chairs of Committee<br>All Cllrs | In Progress    | <b>SK Prosperity Fund URN 1048 Grant Application Successful for £1,200. Agreement signed and returned to</b> |

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|      |             |       |            |               |    |                | <p><b>SKDC.</b><br/>Awaiting funds to be deposited in the PC Bank Account.</p> <p>Ash Die Back is visible on the Nature Trail. Agenda item on PC meeting 07/03/2023 to apply for a Grant of £1,200 from the South Kesteven Prosperity Fund towards a Tree Survey.</p> <p><u>War Memorial</u></p> <p>The previous architects PPIY have been engaged again.</p> <p>S21/1796 Planning Permission expires October 2024</p> |

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|------|-------------|-------|------------|---------------|----|----------------|--|
|      |             |       |            |               |    |                | <p>Resolution 2022.170.3: April 2023<br/>Resolve for the Parish Council to submit grant applications in their name as the Custodian and Authority who have the Powers to support the restoration project and subsequently re-claim any VAT on any project costs.</p> <p>Resolution 2023.13.2: May 2023<br/>Resolve that the Parish Council supports a grant application from Colsterworth Festival of Remembrance (CFoR) to pledge in reserves up to</p> |

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|------|-------------|--|------------|--|-----------|--|--|
|      |             |  |            |  |           |  | <p>£3,500 so that grant applications can be taken forward and the extent of additional fundraising required can be quantified.</p> <p>It was agreed at the December 2022 PC meeting for Cllr T Neale to start a dialogue with Colsterworth Festival of Remembrance (CFoR) to investigate a working partnership to support the restoration of the War Memorial.</p> |
|      |             | 2. Lack of commitment by council members |            | 3. Attend training sessions if practicable.  | All Cllrs | In Process                               |  |
|      |             | 3. No risk analysis carried out.         |            | 4. Add risk assessment to agenda at least quarterly, reviewing particular items, and results against those items. Ensure that completion of the risk assessment is | PO        | Projects to be added to risk assessment. |  |

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|      |  |  |            | given high priority, as a requirement of the Audit Commission  |                 |  |                |
|      |  | 5. No steps taken to combat identified risks                         |            | 6. As at 1 above.  | PO              | In Process   |                |
| (4)  | To influence other council departments and Government organisations to fulfil the requirements of the Parish population. | 1. Lack of effective lines of communication with other organisations |            | 1. Note all communication lines which are essential or beneficial and make information available to all councillors.<br>2. Establish contacts by name and where possible face-to-face  | PO<br>Chair     | Change in legislation due to COVID-19 to hold remote meetings.   |                |
|      |  | 2. Lack of effective lines of communication with parishioners        |            | 3. Take every opportunity to publicise role of Parish Council.<br>4. Create Parish newsletter if none exists.<br>5. Use Notice Boards and “flyers”.<br>6. Use key issues to raise profile of PC and to test parishioners’ views.<br>7. Add social event to occasional meeting.<br>8. Create Annual PC plan and put to parishioners for comment | PO<br>Chair     | Change in legislation due to COVID-19 to hold remote meetings. Not all Parishioners have access to technology. |                |
|      |  | 3. Lack of preparation on subjects requiring influence               |            | 9. Ensure all councillors are aware of need for careful research and are guided as to where to obtain relevant information   | PO<br>Chair     |  |                |
|      |  | 4. Lack of confidence by Parish Councillors                          |            | 10. As at 1 above.<br>11. Experienced councillors to assist newcomers to establish essential contacts.<br>12. Delegate responsibility for specific contacts to individual councillors  | PO/RFO<br>Chair |  |                |
| (1)  | To ensure that all councillors are aware of their responsibilities, and possible liabilities,                            | 1. Lack of knowledge of possible culpability of councillors          |            | 1. Creation of standing orders and familiarisation with those where greatest risk occurs   | PO              | In Process   |                |

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|      | and to provide adequate insurance cover for all possible risks                               | 2. Lack of education of Councillors regarding culpability   |            | 2. As at 1 above. Delegate responsibility to one or two councillors to assist newcomers to understand culpability.           | PO<br>Chair<br>Cllrs   | In Process     |                |
|      |  | 3. Inadequate insurance cover taken out – property, personal liability, employer's liability              |            | 3. Attend any training courses available   |                        |                |                |
|      |  |   |            | 4. Review risk assessment by including on agenda at least quarterly  | PO<br>F&A<br>Cllrs     | In Process     |                |
| (1)  | To keep appropriate books of account accurately and up-to-date throughout the financial year | 1. Lack of knowledge of accounting requirements   |            | 1. Ensure all councillors are familiar with current financial regulations and include them in the council's Standing Orders. | PO/RFO<br>Chair        | In Process     |                |
|      |  |   |            | 2. Regularly review Standing Orders.   |                        |                |                |
|      |  |   |            | 3. Appoint separate RFO (perhaps a councillor) to ensure another line of responsibility for financial management.            |                        |                |                |
|      |  | 2. Lack of commitment to accounting requirements  |            | 4. As at 1 above.  | PO/RFO<br>Chair<br>F&A | In Process     |                |
|      |  |   |            | 5. RFO to produce financial reports at all meetings.   |                        |                |                |
|      |  |   |            | 6. Internal audit reports to be made available to all councillors and any recommendations to be acted upon promptly.         |                        |                |                |
|      |  | 3. Bank charges unnecessarily incurred  |            | 7. RFO to carry out regular inspection of books of account.  | PO/RFO                 | In Process     |                |
|      |  |   |            | 8. Internal audit to be undertaken periodically during the current financial year  |                        |                |                |
|      |  | 4. Inaccuracies in recording amounts and totals in books of account. Bank reconciliations not carried out |            | 9. RFO to ensure that books of account are formatted in such a way that internal controls are included and activated.        | RFO<br>F&A             | In Process     |                |
|      |  |   |            | 10. Regular internal audits to advise on internal controls required  |                        |                |                |

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|      |  | 5. Inaccuracies and interest losses caused by account transfers                      |            | 11. Keep number of accounts to a minimum but ensure that any large credit balances are deposited in an interest-bearing account.<br>12. Ensure accounts are reported accurately to Council | RFO<br>F&A               | In Process     |                |
|      |  | 6. The most beneficial interest terms not being employed                             |            | 13. Ensure that favourable interest rate is obtained in deposit accounts and review against alternatives but bearing in mind the risks in changing accounts                                | RFO                      | In Process     |                |
|      |  | 7. Inadequate control of cash receipts and payments                                  |            | 14. Avoid cash payments and receipts if possible.<br>15. Where cash payments and receipts are unavoidable use a properly controlled petty cash account with a set maximum balance.         | RFO                      | In Process     |                |
|      |  | 8. Books of account not kept up to date/ invoices not posted promptly.               |            | 16. Regular checks by RFO and internal auditor.<br>17. Financial reports at all PC meetings  | RFO<br>F&A               | In Process     |                |
|      |  | 9. Internal controls not in place or not operated.                                   |            | 18. Internal audit to be undertaken periodically during the current financial year   | RFO<br>F&A               | In Process     |                |
|      |  | 10. Payments missed or delayed due to Clerk taking ill or leaves without replacement |            | 19. Appointing separate RFO allows a further individual to be familiar with all aspects of financial matters   | RFO<br>Full Council      | In Process     |                |
| (4)  | To ensure that payments made from council funds and the use of assets, represent value for money, are adequately | 1. Lack of knowledge of wishes of residents  |            | 1. As at (3).2<br>2. Ensure residents are consulted on all major financial issues  | RFO<br>F&A<br>E&A<br>H&F | In Process     |                |
|      |  | 2. Use of funds not giving value for money   |            | 3. Effective budget planning processes.<br>4. Creation of annual plan after consultation process.  | RFO<br>F&A<br>E&A        | In Process     |                |



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|      | managed, and comply generally with the wishes of the residents |   |   | 5. Creation of outline 2/3 year plan   | H&F  |                                     |                |
|      |  | 3. Use of funds not in accordance with the wishes of the residents.                               |   | 6. As at 2 above.<br>7. RFO to create effective financial management.<br>8. Internal audit checks to cover consultation process                      | RFO<br>F&A   | In process                          |                |
|      |  | 4. Charges for use of facilities and services inadequate  |   | 9. Effective financial management by RFO.<br>10. Internal audit checks   | RFO<br>F&A   | In Process                          |                |
|      |  | 5. Fund raising/grant applications not properly controlled or not in accordance with regulations. |   | 11. All councillors to be aware of need to check regulations before commencing fund-raising activities.<br>12. Effective financial management by RFO | RFO<br>F&A   | Projects are ongoing and monitored. |                |
| (1)  |  | To explore all possible sources of income and ensure that expected income is fully received       | 1. Lack of knowledge of possible sources of income e.g. grants. |  | 1. PO/RFO to work with committee chairs to gain experience of all grants available and application procedures. | PO/RFO<br>F&A<br>E&A<br>H&F         | In Process     |
|      | 2. Lack of commitment to pursue possible sources of income     |   |   | 2. As at 1 above   | PO/RFO<br>F&A<br>E&A<br>H&F  | In Process                          |                |
|      | 4. Receipts not banked or not banked promptly                  |   |   | 3. Regular checks by F&A Committee.<br>4. Internal audit checks  | RFO<br>F&A   | In Process                          |                |
|      | 5. Debts not pursued promptly.                                 |   |   | 5. As at 3 above.  | RFO  | In Process                          |                |
|      | 6. VAT claims not made promptly or made incorrectly.           |   |   | 6. Ensure Clerk has appropriate and up-to-date VAT official publications.<br>7. Regular checks by RFO.<br>8. Internal audit checks                   | RFO  | In Process                          |                |

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| (1)  | 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 of Council             |            | 1. Include regulations in Standing Orders issued to all councillors.<br>2. Place item on agenda early in year to remind councillors of budget process and actions required.<br>3. Delegated responsibility for managing initial budgetary process to RFO     | RFO<br>Chair | In Process     |                |
|      |  | 2. Lack of commitment to budgetary process                            |            | 4. As at 1 above<br>5. Involve all councillors in budgetary process  | RFO<br>Chair | In Process     |                |
|      |  | 3. Inadequate consideration of requirements for annual precept        |            | 6. Place item on agenda early in year to remind councillors of budget process and actions required.<br>7. Delegated responsibility for managing initial budgetary process RFO.<br>8. Start consideration of need at least 4 months prior to submission date. | RFO<br>Chair | In Process     |                |
|      |  | 4. Calculation not in accordance with Council regulations             |            | 9. Create annual and quarterly plans to assist in process.<br>10. Checks by RFO and Internal Auditor.  | RFO          | In Process     |                |
|      |  | 5. Inadequate internal controls with regard to monitoring expenditure |            | 11. Checks by RFO and Internal Auditor.<br>12. Financial and budget progress reports to all PC meetings  | RFO<br>F&A   | In Process     |                |
|      |  | 6. Reserves too low   |            | 13. As at 5 above  | RFO<br>F&A   | In Process     |                |
| (1)  | To ensure that salaries and expenses paid to employees and amounts paid to   | 1. Inappropriate rate of pay to employees.                            |            | 1. Ensure employee regulations are available and understood by Clerk.<br>2. Checks by RFO.<br>3. Internal audit checks.  | PO/RFO       | In Process     |                |

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|      | contractors are paid in line with council regulations, and are adequately monitored  | 2. Tax and NI arrangements not in accordance with regulations.                                |            | 4. As at 1 above  | PO/RFO                  | In Process     |                |
|      |  | 3. Amounts paid to contractors not in accordance with contract and inadequately monitored     |            | 5. Internal audit checks.<br>6. Checks by RFO.<br>7. F&A to monitor contract work carried out   | PO/RFO<br>F&A           | In Process     |                |
| (1)  | To ensure that year end accounts are prepared on the correct accounting basis, on time, and supported by an adequate audit trail                                     | 1. Lack of knowledge of Council regulations and procedures                                    |            | 1. Include financial regulations in Standing Orders.<br>2. Attend training seminars where available.<br>3. Include a time table in Standing Orders/Committee terms of reference                           | RFO<br>F&A              | In Process     |                |
|      |  | 2. Late or non- submission of annual accounts   |            | 4. RFO to monitor progress against timetable and report to PC meetings.   | RFO<br>F&A              | In Process     |                |
|      |  | 3. Year end accounts not prepared, inaccurate, or not in accordance with Council requirements |            | 5. Checks by RFO.<br>6. Internal audit checks   | RFO<br>F&A              | In Process     |                |
|      |  | 4. Inadequate audit trail from records to final accounts                                      |            | 7. As at 4 above  | RFO<br>F&A              | In Process     |                |
| (1)  | 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.   |            | 1. Ascertain and record all assets for which Parish council is responsible.<br>2. Create permanent asset register.  | PO                      | In Process     |                |
|      |  | 2. Assets lost or misappropriated   |            | 3. Establish who is responsible for security and maintenance of each asset.<br>4. Identify appropriate Committee responsible for regular monitoring of location and use of assets falling under its remit | PO<br>F&A<br>E&A<br>H&F | In Process     |                |

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|      |  | 3. Inadequate or inaccurate valuation of the council's assets. |            | 5. Arrange for periodic review of valuations and arrange for professional valuation where necessary.<br>6. Internal audit checks                | PO          | In Process     |  |
|      |  | 4. Asset register not established or inadequately maintained.  |            | 7. Create asset register in accordance with Audit Commission requirements   | PO          | In Process     |  |
| (12) | To comply with appropriate Government legislation regarding disability, racial equality, safeguarding children etc   | 1. Lack of knowledge of applicable legislation                 |            | 1. Clerk to have all appropriate legislation available.<br>2. Review liabilities and responsibilities periodically at PC meetings.              | PO<br>Chair | In Process     |  |
|      |  | 2. Lack of public awareness of applicable legislation.         |            | 3. Include, as appropriate, in any public consultations.  | PO          | In Process     |  |
|      |  | 3. Failure to comply with applicable legislation.              |            | 4. As at 1 above  | PO<br>Chair | In Process     |  |
| (4)  | 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  |            | 1. Ensure that all current legislation and advice is held by Clerk.<br>2. Include in asset register all properties for which PC is responsible. | PO          | In Process     | <b>North Witham Children's Play Area</b><br><br><b>22/05/2023 reminder email sent.</b><br><br><b>09/05/2023 reminder email sent as no written response received. No reply to phone number.</b> |

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|      |             |       |            |               |    |                | <p>25/04/2023<br/>Telephone call made to Customer Services. Explanation given as to why the issue is not covered by the guarantee. Agreed to confirm the conversation by email.</p> <p>Feedback received from Wicksteed that the issue is not covered by the guarantee. There is no trip hazzard. Issue to remain on Rick Register pending annual Play Area Inspection due June/July 2023.</p> <p>On 15/03/2023.The</p> |

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Initial RAG: Start of new financial year due to new administration being in place and lack of previous documented controls

Target RAG: Ongoing process of review offering assurances from PO/RFO/Committees to full Council that risk controls put in place are effective

Current Status: "In process" = embedded in practice, policies and procedures, "Forward Agenda" = to be formulated and implemented to reported to Council as exception report

| RISK | DESCRIPTION | RISKS                                       | TARGET RAG | RISK CONTROLS  | BY       | Progress Notes | Current Status   |
|------|-------------|---|------------|--|----------|----------------|--|
|      |             |   |            |  |          |                | Clerk identified faulty workmanship from when the original wet pour was dug out and the topsoil, turf and ground preparation used to reinstate the area was sub-standard. This comes under your 2 year Guarantee "2 year guarantee on Eco-Tumble surfacing against faulty materials and workmanship. Reported to Wicksteed under 2 yr guarantee. Awaiting feedback." |
|      |             | 2. Lack of knowledge of safety requirements |            | 3. Ensure that all current legislation and advice is held by Clerk.<br>4. Place subject as item on PC meeting agenda at regular intervals. | PO Chair | In Process     |  |

**RISK REGISTER – EXCEPTION REPORT**

**Date: 22.05.2023**

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| RISK | DESCRIPTION | RISKS  | TARGET RAG | RISK CONTROLS  | BY                               | Progress Notes | Current Status |
|------|-------------|--|------------|--|----------------------------------|----------------|----------------|
|      |             | 3. Lack of commitment to carrying out safety checks. |            | 5. As at 2 above.<br>6. Delegate responsibility for supervision of particular properties to individual Committees reporting back to council for any action | PO<br>Chair<br>F&A<br>E&A<br>H&F | In Process     |                |

-End-