GISLINGHAM PARISH COUNCIL

RISK ASSESSMENT AND MANAGEMENT POLICY

Topic	Risk Identified	Risk H/M/L	Management of Risk	Action	By Whom
Precept	Not Submitted	L	Full Minute – RFO follow up	Yearly	Clerk/RFO
	Not paid by District Council	L	Confirm receipt	Yearly	Clerk
	Adequacy of precept	H	Review of budget to actual	Quarterly	Parish Council
Other Income	Cash handling		No cash transactions occur		
	Cash banking				
	Cemetery		The Council has no responsibility for the local cemetery		
	Allotments	L	Check allotment invoices for rent and water usage	Quarterly	Parish Council
Grants	Claims procedure	L	Check as required	6 mthly	Clerk/RFO
	Receipt of grant when due	L	Check as required	6 mthly	Clerk/RFO
Salaries	Wrong salary and/or hours/rate paid	M	Check salary to minutes, check hours and rate to contract	Quarterly	Parish Council
	Wrong deductions – NI and Income tax	M	Check to PAYE calculations	Quarterly	Parish Council
Direct Costs and overhead expenses	Goods not supplied to Council	M	Follow up on all orders	Monthly	Clerk/RFO and Parish Council
	Invoice incorrectly calculated or recorded	L	Check arithmetic on invoices and perform bank reconciliations	Monthly	Clerk/RFO and Parish Council
	Cheque payable is excessive or to wrong party	M	Signatory initials Stub and Voucher	Monthly	Clerk/RFO and Parish Council
Grants and Support	No power to pay or no evidence of agreement of Council to pay	L	Minute Council agreement with the power used to authorize payment	Monthly	Clerk/RFO and Council
	Conditions agreed	L	Agree and document any reasonable conditions	Monthly	Clerk/RFO
Election Costs	Invoice at agreed rate	L	Check and consider budget	Yearly	Clerk/RFO

VAT	VAT analysis Charged on sales Charged on purchases Claimed within time limits	M L L M	All items in cash book lists The Council is not registered for VAT Consider all items per cash book lists Agree return submitted	Yearly Yearly Yearly	Clerk/RFO Clerk/RFO Clerk/RFO
Reserves – General	Adequacy	L	Consider at Budget setting	Yearly	Parish Council
Reserves - Earmarked	Adequacy Unidentified Earmarked or Contingent liability	L L	Consider at budget and review of final accounts Review minutes	Yearly Monthly	Parish Council Parish Council
Assets	Loss, damage etc Risk or damage to third party property or individuals	M M	Annual inspection, update insurance and asset registers Review adequacy of Public Liability Insurance	Yearly Yearly	Clerk/RFO Clerk/RFO
Staff	Loss of key personnel (Clerk/RFO) Fraud by staff	L L	Hours, health, stress, training, long term sick, early departure – risk monitored and managed as appropriate Fidelity Guarantee value set appropriately	Monthly Yearly	Parish Council Parish Council
Loss	Consequential loss due to critical damage or third-party performance	L	Review adequacy of insurance cover	Yearly	Clerk/RFO
Maintenance	Reduced value of assets or amenities – loss of income or performance	M	Annual maintenance inspection	Yearly	Clerk/RFO
Legal Powers	Illegal activity or payment	M	Educate Council as to their legal powers	Monthly	Clerk/RFO
Financial Records	Inadequate records	L	Check regularly plus internal audit review	Monthly	Parish Council
Minutes	Accurate and legal	L	Review at following meeting	Monthly	Parish Council
Member interests	Conflict of interest	M	Declarations of interest to be documented/minuted and any conflict addressed as appropriate	Monthly	Parish Council
Third Party Property and Individuals	Damage resulting from Parish Council providing services or amenities	M	Ensure any service, product or amenity is in accordance with requirements of Parish Council's insurers	Yearly	Parish Council
Libel and slander	Legal proceedings against the Parish Council	M	Review adequacy of insurance cover	Yearly	Clerk/RFO

Employment Law and HMRC Protocols	Failure to meet regulations	M	Appropriate training for Clerk/RFO	Yearly	Clerk/RFO
Payments under GPC	Incorrect use	M	Appropriate training for Clerk/RFO Ensure payments are confirmed by appropriate power	Yearly	Clerk/RFO Parish Council
Freedom of Information	Multiple requests	M	Ensure Freedom of Information policy is in place	Yearly	Parish Council
Records and Documents	Data storage Data Breach SAR (subject access request)	M L L	Data held following Privacy Policy and GDPR Procedure Statutes for different records Monthly cleansing	Monthly	Clerk/RFO
Safeguarding	Procedure not followed	L	Appropriate training	Yearly	Clerk/RFO

Signed: *C Fell* **Chair**

Approved by Gislingham Parish Council on 19th October 2026

Date of next review October 2027