Risk Management Register

DOCUMENT INFORMATION

Issue Date:	February 2026
Effective From:	Immediately
Scope of Document:	A record of actions agreed to address or reduce identified risks to the Council
Objective:	To record mitigating actions to address or reduce all identified risks to the Council
Author:	Locum Clerk and Responsible Financial Officer – Shaun Jones
Authorised by:	Marchwiel Community Council
Date Adopted:	25th February 2026
Review date:	February 2027

Please note that in assessing risk, consideration should be given to the likelihood of the occurrence and the effect it would have.

Reviews of risks will be held a minimum of once yearly or whenever there is an envisaged change in responsibility.

Risk Management Register

1   Objective at Risk: Control over funds

Item	Risk Identified	Rating	Responsibility	Action
Precept	Failure to calculate / submit precept request on time	Medium	Clerk	- confirm submission dates with Pendle Borough Council - prepare draft budgets in sufficient time - prepare and submit precept request in sufficient time
Precept	Inadequacy of precept	Medium	Members Clerk	- thorough calculation and breakdown of proposed precept - build a reserve of one year's precept amount to carry forward - quarterly review of budget to actual expenditure - build a reserve of funds to carry forward
Election Costs	Inadequacy of projected election costs	Medium	Members Clerk	- standard election costs will normally be advised by Wrexham County Borough Council after elections for inclusion in the following year's precept. - Any additional costs e.g. for by-elections to be paid for from the contingency figures incorporated in the budget
Records	Failure to maintain proper accounting records	Medium	Members Clerk	- recruit suitably competent / qualified Clerk - prepare comprehensive job description - quarterly review of accounts - review reports from internal and external auditors - enable training, ensure accounting software is adequate for needs etc - prepare and have approved accounting system - ensure records kept up to date monthly as a minimum

Risk Management Register

Income	Failure to account for income properly	Medium	Members	- receive and review reports of all income received - quarterly review of balance sheet	
			Clerk	- record income and share quarterly - bank income cash and cheques immediately (when appropriate)	
Expenditure	Failure to account for expenditure properly	Medium	Members	- review annual budget calculation - quarterly review of expenditure against budget - inspect and authorise invoices - to be available at council meetings - periodically review bank reconciliations	
			Clerk	- enter all invoice details into accounting system immediately - maintain adequate analysis of all payments made by category/cost centre - cross reference all payments to invoices - list all payments due at each meeting	
Donations and Financial Support	Insufficient audit trail of requests to the Council, and insufficient evidence of Council agreement to pay	Low	Clerk	- retain letters/application forms from parties requesting grants e.g. initial request, thanks after the donation and receipts - request and retain completed Grant Application Form - minute Council agreement to all donations - payment to be authorised by the required signatories	
Overspend	Failure to stay within agreed budgets	Medium	Clerk	- maintain full records of all payments produce quarterly variance analysis of payments against budget – advise - members if liable to overspend.	
			Members	- periodically review variance analysis	
Reserves	Holding excessive or inadequate reserves	Medium	Members	- calculate anticipated reserves position at the end of each financial year and review for adequacy / appropriateness	

Risk Management Register

Annual Return	Failure to complete / submit Annual Return on time	Low	Clerk	- check and diarise cut-off dates for submission of Annual Return to external auditors - ensure Council agrees to AGAR at May annual meeting - ensure that accounts are prepared in adequate time for submission
Fraud	Fraud by Clerk	Medium	Members	- recruit suitably qualified / competent Clerk, after checking references as appropriate - quarterly review accounts - monthly review bank reconciliations - receive and review reports by internal and external auditors - obtain adequate insurance cover i.e. Fidelity cover
Fraud	Fraud by Members	Low	Clerk	- restricted access to cheque books/online payments - review and reconcile bank statements on receipt
Fraud	Supplier Fraud	High	Members Clerk	- adopt a supplement to the Financial Regulations covering new procedures when adding new suppliers and bank account details for electronic transfers. In addition these also cover any updates e.g. change of bank details. - closely follow the stipulated procedures to avoid any erroneous updates.
Value	Failure to achieve best value	Low	Members	- produce a purchasing policy and / or review by Council - issue tenders of all major purchases - aim to obtain 3 quotes wherever feasible in line with the Council's Financial Regulations Policy (amended March 2025)
VAT	Failure to account for and recover VAT	Low	Clerk	- regularly review VAT status and VAT position - maintain separate records of all VAT paid - submit completed claim to HMRC annually

Risk Management Register

2   **Objective at risk: Providing the local community with the opportunity to participate.**

Item	Risk Identified	Rating	Responsibility	Action
Vacancies	Failure to attract sufficient candidates for member vacancies	Medium	Members	- actively publicise Council activities - seek candidates amongst friends and colleagues
			Clerk	- publicise vacancies on notice boards, website and social media - publicise in local papers if response is poor
Quorum	Failure to achieve quorum at meetings	Medium	Clerk	- issue annual meeting calendar to all members - issue meeting agendas in accordance with regulations - maintain attendance register - contact members should any fail to attend meetings without apology
Public Participation	Lack of public participation at meetings	High	Clerk	- ensure notice of meetings are posted in notice boards, website and social media - include public participation on all agendas - ensure seating available at venue for public - ensure proceedings are audible e.g. use of microphone where appropriate - publish agendas and minutes on website - publish annual meeting calendar on website
Public Consultation	Lack of public consultation by members	Medium	Members	- maintain regular contact with local residents - publicise address and contact details - include contact details on website

Risk Management Register

Representation	Members acting alone outside meetings	Medium	Members	- obtain and read 'Councillors Guide' - avoid making commitments on behalf of the council - attend relevant training courses
Publicity	Bad publicity	High	Members	- have all press releases reviewed by Chair and Clerk before release - if speak to the press outside meetings make it clear in which capacity you are speaking e.g. as a member of the public
Allegations	Allegations of libel or slander	Medium	Members	- have all press releases or newsletter articles reviewed by Chair and Clerk before release - obtain insurance against possible actions
Non-activity	Council decisions not implemented	Low	Members	- review minutes for confirmation of action - review Clerk's report for confirmation of action - review correspondence as necessary
Document Control	Inadequate document control	Low	Clerk	- obtain Chair's signature on approved minutes - retain signed minutes - maintain regular back-ups of all computer records - retain all records for required legal period - Chairperson issued with list of passwords to access the laptop, website, emails and password-controlled documents.

Risk Management Register

3   **Objective at risk: Providing such services as the local community wishes.**

Item	Risk Identified	Rating	Responsibility	Action
Consultation / Representation	Failure to correctly identify local needs or wishes	Medium	Members	- maintain close contact with local residents - use meetings to obtain residents' feedback - use questionnaires, where appropriate, to identify local wishes - review local papers, especially correspondence sections
Provision of ad-hoc events	Failure to identify all possible risks and to mitigate appropriately	High	Members	- ensure a full risk assessment is carried out - ensure all required licenses are obtained - ensure all relevant guidance is followed - ensure all relevant regulations are followed - ensure the Council has financial and organisational control of events for which it is responsible and accountable - ensure contingency plans are in place e.g. for shortfall of any external funding - ensure the Council is appropriately resourced to provide the necessary controls and to perform the actions above.

Risk Management Register

4   **Objective at risk: Compliance with laws and regulations.**

Item	Risk Identified	Rating	Responsibility	Action
Conflict of Interest	Failure to recognise and address conflict of interest	Medium	Members	- review Code of Conduct (re-adopted April 2024) - complete, sign and maintain 'Declaration of Interests' form - if in doubt, seek advice
			Clerk	- Add to Annual Meeting Agenda and ensure Councillors review their entries
Legislation	Failure to comply with relevant legislation	High	Members	- periodically review all activities to ensure ongoing compliance - check legality of any decision when in doubt
			Clerk	- maintain records of decisions taken and cross reference to relevant legislation

Risk Management Register

Legislation	Inadequate awareness of relevant legislation	High	Members	- recruit suitably experienced or qualified staff - prepare comprehensive job description - support SLCC membership - attend available training courses - attend relevant conferences - join One Voice Wales and use advice services - liaise with officers at Unitary Authority as appropriate
			Clerk	- attend available training courses (e.g. CiLCA, One Voice Wales) - attend relevant conferences - maintain reference library - join SLCC and use advice services - subscribe to relevant magazines and journals - liaise with other clerks - liaise with officers at Unitary Authority as appropriate - seek advice when in doubt

Risk Management Register

5 **Objective at risk: Control over Assets including Fixed Assets.**

Item	Risk Identified	Rating	Responsibility	Action
Asset Register	Failure to maintain Asset Register	Low	Clerk Members	- maintain and update Asset Register as Council owned Assets are obtained periodically review Asset Register
Burglary	Burglary to office	Medium	All	- ensure doors and windows are always locked when the property is not occupied - ensure adequate locks are fitted to office door and windows
Fire	Fire damage to office	Medium	Clerk	- ensure all office equipment is turned off when the office is not occupied - ensure a suitable fire extinguisher is available – if appropriate for building. - ensure "no smoking" regulations are met
Accident	Accidental damage to assets	Medium	Clerk	- ensure adequate insurance cover for contents and buildings.
Loss or Harm	Loss or harm to staff or to third parties	Medium	Clerk	- regular inspection of assets from health & safety viewpoint - ensure adequate insurance cover i.e. public liability
Paper Records of the Council	Loss by damage, destruction, or negligence in any form	Low	Clerk	- ensure all key documents are also held as computer documents - ensure all paper records are appropriately filed and organized - ensure that the origin of original documents / books / emails are known so they can be obtained again if necessary.
Computer Records of the Council	Loss by PC breakdown	Medium	Clerk	- ensure weekly backups are taken to external hard drive to be held off-site by the clerk - most, and all-important Community Council documents are held on OneDrive so that it is cloud based

Risk Management Register

				- ensure Chairman has copies of all passwords required to access all accounts. - Clerk has produced a 'Calendar of Jobs' in case he is unable to attend work at short notice.

Risk Management Register

6 Objective at Risk: Health and Safety / Security of Employee within Office Environment

Item	Risk Identified	Rating	Responsibility	Action
Health & Safety	Fire, gas explosion, electrical malfunction, trip hazard	Medium	Members	- to ensure that a fire extinguisher is available, if appropriate to ensure that the property owner undertake annual gas and electrical inspections take place and that appropriate certificates are obtained
Personal Security	Physical threat as a lone worker within the office premises	High	Members	- to ensure that a form of security is purchased and maintained e.g. alarm button and cctv system
			All office users	- to ensure that the personnel within the building are aware the Clerk is in the office. - to ensure that the external door is locked by the last person leaving the office.
			Clerk	- Clerk to install 'panic button' on mobile phone in case of emergency - To ensure there is a safe passage of exit if required in an emergency - Clerk to formally report all incidents [no matter how trivial] to councillors and other users.

Risk Management Register

Wellbeing	To lessen any risk of a Councillor, or the clerk, becoming overwhelmed the work/work load.	Medium	All	- carry out annual appraisal for clerk - regularly check on wellbeing of clerk - seek out support, as and when needed - Make it apparent that we are a team and therefore able to support each other where we can