



GISLINGHAM PARISH COUNCIL

RISK ASSESSMENT AND MANAGEMENT POLICY

Topic	Risk Identified	Risk H/M/L	Management of Risk	Action	By Whom
Precept	Not Submitted Not paid by District Council Adequacy of precept	L	Full Minute – RFO follow up	Yearly	Clerk/RFO
		L	Confirm receipt	Yearly	Clerk
		H	Review of budget to actual	Quarterly	Parish Council
Other Income	Cash handling Cash banking Cemetery		No cash transactions occur		
	Allotments	L	The Council has no responsibility for the local cemetery Check allotment invoices for rent and water usage	Quarterly	Parish Council
Grants	Claims procedure Receipt of grant when due	L	Check as required	6 mthly	Clerk/RFO
		L	Check as required	6 mthly	Clerk/RFO
Salaries	Wrong salary and/or hours/rate paid Wrong deductions – NI and Income tax	M	Check salary to minutes, check hours and rate to contract	Quarterly	Parish Council
		M	Check to PAYE calculations	Quarterly	Parish Council
Direct Costs and overhead expenses	Goods not supplied to Council Invoice incorrectly calculated or recorded	M	Follow up on all orders	Monthly	Clerk/RFO and Parish Council
		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 Conditions agreed		Minute Council agreement with the power used to authorize payment	Monthly	Clerk/RFO and Council
		L 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	M L	All items in cash book lists The Council is not registered for VAT Consider all items per cash book lists Agree return submitted	Yearly	Clerk/RFO
	Charged on purchases Claimed within time limits	L M		Yearly Yearly	Clerk/RFO Clerk/RFO
Reserves – General	Adequacy	L	Consider at Budget setting	Yearly	Parish Council
Reserves - Earmarked	Adequacy	L	Consider at budget and review of final accounts Review minutes	Yearly	Parish Council
	Unidentified Earmarked or Contingent liability	L		Monthly	Parish Council
Assets	Loss, damage etc	M	Annual inspection, update insurance and asset registers Review adequacy of Public Liability Insurance	Yearly	Clerk/RFO
	Risk or damage to third party property or individuals	M		Yearly	Clerk/RFO
Staff	Loss of key personnel (Clerk/RFO)	L	Hours, health, stress, training, long term sick, early departure – risk monitored and managed as appropriate Fidelity Guarantee value set appropriately	Monthly	Parish Council
	Fraud by staff	L		Yearly	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 Tranter* **Chair**

Approved by Gislingham Parish Council on 20th October 2025

Date of next review October 2026