TORMARTON PARISH COUNCIL - RISK REGISTER

Last reviewed: **15th June 2026**
Minute reference: **2026-06/9.2**

Subject	Risk No.	Risks Identified	Probability	Impact	Total	Controls
Councillors	1	Unfilled vacancies	4	2	1	Encourage standing for election. Fill vacancies with co-option if required but promote standing for election as it is a criteria for general power of competence. Councillors to sign code of conduct upon appointment and to receive training. Published process for reporting and investigating alleged breaches of the code of conduct.
	2	Council being inquorate	3	2	2	
	3	Fewer than two thirds of councillor being elected	2	2	3	
	4	Breaches of councillor code of conduct	2	2	3	
Business Continuity	5	Council unable to continue its operation due to unexpected or tragic circumstances	2	2	2	Locum clerk to be sought. Business interruption insurance cover.
Precept	6	Non submission of Precept Form on time	1	1	1	Ensure Precept is set each January. Clerk to confirm submission and its safe receipt by SGC. Precept income shown in finance reports to council.
Financial Records	7	Inadequate records	3	2	1	Designated Responsible Financial Officer. Internal Control checks carried out during meetings. Internal Audit Reviews. Annual External Audit. Maintain and review Financial Regulations.
	8	Financial irregularities	2	2	1	
Bank and banking	9	Inadequate checks	3	3	1	Financial regulations cover banking, payments, cheques and reconciliations. Monthly payments and reconciliations reported to council. Confirm and appoint sufficient signatories/authorisers.
	10	Bank mistakes	1	2	2	
	11	Loss	2	2	2	
	12	Changes	2	2	2	
	13	Loss of signatories/authorisers	2	2	2	
Cash/Loss	14	Loss through theft or dishonesty	1	2	2	Financial regulations. Internal Controls and Audit. Insurance cover arranged.
Litigation	15	Potential risk of legal action being taken	1	2	2	Public and Employers Liability Insurance cover in place. Advice taken from insurers and insurance broker.
Reporting and Auditing	16	Inadequate reports	1	2	2	Scheduled financial reports from RFO. Engagement of professional accountant as required to support end of year accounts. Submission of records to auditors. Inspection of site. Notice given of public inspection period. Matters raised by auditor fully responded to. Internal auditor tests and reviews processes and makes reports to council with recommendations.
	17	Failure to carry out Internal and External Audits	1	1	1	
	18	Failure to meet timetable for publication and inspection	1	1	1	
	19	Objections to annual accounts	2	2	2	
Billing and Debts	20	Goods not supplied but billed	1	2	2	Checks made in accordance with Financial Regulations. Bills and invoices presented with cheques for signature or initialling of authorisation record if payment has been made electronically.
	21	Incorrect invoicing	1	2	2	
	22	Cheques payable incorrect	1	2	2	
	23	Loss of stock	1	2	2	
	24	Unpaid invoices	1	2	2	
Powers to spend	25	Lack of authority to incur expenditure	1	2	2	All expenditure must be in furtherance of a specified legal power to be recorded in council and committee minutes.
Grant Conditions	26	Adherence to grant terms and conditions	2	2	1	File to be held on grants. RFO to ensure grant conditions are adhered to. Monitoring reports supplied to funding bodies. Key implications drawn to attention of councillors.
Procurement	27	Work awarded incorrectly	1	2	2	Dependent on the value concerned Financial Regulations require specified numbers of quotation to be obtained or completive tendering to be used in accordance with procurement legislation
	28	Overspend	1	2	2	
Salaries	29	Salary paid incorrectly	1	1	1	Salary payments are calculated from contracted spinal column points.payment of expenses approved and supported by recipts Payments appear on the monthly payments list presented to council for approval. NI and Tax due calculated using HMRC Real Time Information system and shown in Annual Return. P60 and P11D forms issued to employees as applicable. Records subject to check by Internal Controller, Internal Audit and External Audit. Payments due made if monthly meetings do not take place in order to ensure contractual obligations are met.
	30	Wrong hours/rates paid	1	1	1	
	31	Payment of expenses	2	2	1	
	32	False employee	1	1	1	
	33	Wrong deduction of NI or Tax	1	2	2	
	34	Unpaid NI & Tax contributions to HMRC	1	1	1	
Employees	35	Loss of key personnel	2	2	2	Business Continuity Plan. Insurance cover regards to fraud. Clerk as the Proper Officer advises council, supported to be in membership of SLCC. Health and safety policy and working practices monitored. RFO ensures monthly payments and annual returns made to pension providers.
	36	Fraud by staff	2	2	2	
	37	Actions undertaken by staff	2	2	1	
	38	Heath and safety breaches	1	2	2	
	39	LGPS cessation cost when last active members leaves	1	1	1	
	41	Excessive sickness or accident	1	1	1	

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Election Costs	42	Costs of poll conducted for contested elections	1	1	1	Uncontested Elections.
VAT	43	Failure to reclaim VAT.	1	2	2	Financial Regulations to be adhered to. VAT paid to be recovered. Expenditure reports and accounts to show sending net of VAT. Records subject to inspection and audit.
Minutes, Agendas and Reports	44	Failure to produce and display agendas on time	1	2	2	Clerk acts as Proper Officer responsible to production of agendas and minutes which meet legal requirements and reflect best practice. Clerk supported to be in membership of SLCC. Minutes to be approved and signed at the following council and committee minutes. Notices placed on council noticeboards and website. Chairs and Vice Chairs trained and supported to conduct business as per Standing Orders.
	45	Minutes not approved and signed	1	1	1	
	46	Files not maintained	3	2	6	
	47	Business not conducted in accordance with Standing Orders	1	1	1	
Members Interests	48	Disclosable Member interests not recorded	1	1	1	Members register disclosable interest. Clerk publishes these and makes them open to inspection. Members sign a declaration of interests book at meetings where specific items relate to their interests. Members are encouraged to declare non-pecuniary interests which they may not be legally required to declare. Advice available from the Clerk, SGC Monitoring Officer and ALCA. Protocol followed that those
	49	Conflicts of interest occurring without disclosure	1	1	1	
	50	Potential for public concern at potential conflicts of interest	1	1	1	
Insurance	52	Inadequate insurance cover	1	2	2	Review of cover undertaken at the time of policy renewal and when any new area requiring cover is identified. Broker used to obtain specialist cover customised for local councils. Better value achieved through broker searching the market and using multi-year policies. Internal Controller checks and Internal Audit review of insurance processes.
	53	Claims disputed	1	1	1	
	54	Insurance premiums become excessive	1	1	1	
	55	Injury to volunteers resulting in claim	2	2	4	
Data Protection	56	Failure to register	1	1	1	No need to register as council are exemept. GDPR Policy to be agreed.
	57	Disclosure of sensitive personal data	2	2	4	
Freedom of Information and Transparency	58	Failure to meet requests made under Freedom of Information Act	2	2	4	Clerk ensures that information is published in accordance with the Transparency Code agreed by council. Clerk assesses work required to meet any FOI request and advises Chair of Council where the request would result in many hours of work and can legally refuse a request in defined circumstances, such as where information is exempt from disclosure being of a personal nature or commercially sensitive. Advice available for SGC Monitoring Officer, SLCC and ALCA.
	59	Failure to publish required information under the council's transparency code	1	2	2	
	60	FOI requests become unduly burdensome and costly to meet	2	2	4	
Assets	61	Loss or Damage	3	2	6	Asset Register updated annually and when new purchases or disposals occur. Insurance provision checked.
	62	Risk/damage to the property of third parties	2	2	4	
Maintenance	63	Poor condition of assets causing failures	3	2	6	Checks carried out and recorded at regular intervals.
	64	Assets not be maintained so they are not fit for purpose	3	2	6	
	65	Loss of income or availability	2	2	4	
	66	Risks to users of council facilities and third parties	2	2	4	
Play and Sports Areas	67	Risk/damage/injury to children	3	2	6	Locations inspected and insured. Specialist inspectors and contractors used as required. Log of maintenance issues is maintained. Facilities closed off if an immediate hazard occurs.
	68	Equipment failure and lack of availability	3	2	6	
	69	Damage/loss of use of pitch	2	2	4	
Street Furniture	70	Risk/damage/injury to third parties	2	2	4	Locations inspected and insured. Specialist contractors used as required. Log of maintenance issues is maintained. Facilities closed off if an immediate hazard occurs.
Meeting Location	71	Inadequate and inaccessible premises for council, committee and public meetings	2	2	4	Appropriate public venue used for meetings.
Council Paper Records	72	Loss through theft, fire or damage	2	2	4	Records including historic records, leases, contracts and staff records are secured in locked filing cabinet within locked Parish Hall.
Council Electronic Records	73	Loss through theft, fire or damage	2	2	4	Electronic records stored on council computer. Archive in Village Hall. Files held locally and in cloud storage (OneDrive) via MS365 subscription.
	74	Corruption of computer	2	2	4	

Abbreviations

ALCA	Avon Local Councils Association
CiLCA	Certificate in Local Council Administration
SLCC	Society of Local Council Clerks
SGC	South Gloucestershire Council