FERNHURST PARISH COUNCIL

Risk Management Schedule March 2026
Reviewed annually
Approved 18 March 2026

Risk	Rating	Control Measures	Review/Assess	Final	Action
Financial Management					
Inadequate records/ financial irregularities	M	Council uses Financial Regulations which set out the accounting requirements based on Model Regulations from NALC. Detailed scrutiny of financial arrangements by Full Council Meeting and Finance & Administration Committee and also Council . Interim and EOY audit by competent Internal Auditor. Financial records are externally audited by way of the annual AGAR. Council operates a system of internal control.	Existing procedure adequate. Financial Regulations updated September 2025. Interim Internal Audit 25/1/26. EOY Internal Audit April 2026.	L	Clerk/ Council
Failure to ensure that the annual precept results from an adequate budgetary process	H	Finance & Administration Committee to work with the Clerk to make recommendations on a proposed budget at October Cttee meeting for agreement by full Council meeting.	Finance Committee recommended budget to Council November 2025 and agreed at January 2026 meeting.	L	Council
Bank errors	M	The Council has Finance Regulations which set out banking requirements. The Clerk reconciles the bank account(s) on a monthly basis. Any problems/irregularities are dealt with immediately with escallation to Council.	Monthly reconciliations agreed by councillors and recorded in Council minutes.	L	Clerk
Loss of signatories	M	The Council should have at least 3 bank signatories and will agree replacement signatories when required.	HB, BB, JB. SHC and RSM at March 2026.	L	Council
Reserves too high / too low	L	Practitioners Guide advises reserve balance must not exceed the Precept but should be sufficient to allow the Council to operate if expected precept is not received. Monies held over and above this amount should be earmarked funds.	Council General Reserves at 31 March 2027 projected to be less than half annual expenditure.	L	Council
Illegal activity/fraud or payments	M	Ensure level of Fidelity Insurance is adequate and review annually. All payments to be reported to Council and resolved in accordance with Financial Regulations.	Payments approved and minuted monthly at full Council meeting.	L	Clerk/ Council

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Financial Management cont.					
Cash handling	L	Cash is seldom received. Cash to be paid into the bank account as soon as practically possible.	Existing procedure adequate.	L	Clerk
Reporting: Information communications / compliance	L	The schedule of payments is approved at each Council meeting	Existing procedure adequate.	L	Clerk
Grants Payable: Power to pay / Authorisation of the Council to pay	M	All such expenditure goes through the required process of approval, minuted and listed accordingly, with recording of power under which grant is made.	All grants approved by council during the year.	L	Clerk
Grants, Donations, Developers Contributions Received	L	Council required to submit annual reports on any developer contributions held. One-off grants would come with terms and conditions to be satisfied. All receipts to be notified to Council. Small risk from Council missing opportunity to bid for Project CIL monies.	Any grants received are noted by Council.	L	Clerk
Charges for Burial Ground	L	Burial Ground contributes small but significant income to Council. Internal auditor has introduced additional recording proforma for interment fees to facilitate identification of unpaid invoices & missing burial certification.	Existing procedure adequate.	L	Clerk
Best Value Accountability: Work awarded incorrectly / overspend on services	L	All contracts, quotations and tenders should be in accordance with Financial Regulations and agreed at Council. Any issues should be reported to Council at the earliest opportunity.	Existing procedure adequate.	L	Clerk
Salaries paid incorrectly	M	The Council authorises appointments of any employees through its meetings. Salary rates are assessed annually by the Council. Clerk has a contract and job description. Salaries are paid monthly and reported to Council through the meeting financial reports & bank reconciliation process. The Clerk is responsible for making timely payroll calculations through the HMRC RTI system and Council are responsible for approving salaries/payments in accordance with Financial Regulations.	All salary, HMRC & pension calculations and payments have been approved by two Councillors as part of bank payment approvals .	L	Clerk / Council
VAT Reclaim: Requirements of HMRC not met	L	The Clerk should make VAT reclaims on a regular basis, at least annually, but more often where large expenses have been made. All VAT reclaims should be notified to Council.	Existing procedure adequate.	L	Clerk

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Financial Management cont.					
Councillor Expenses	L	Councillors should claim all approved expenses using a current expense form. Payment of expenses must be approved by Council in accordance with the making of payments as described in Financial Regulations.	Existing procedure adequate.	L	Council
Business Continuity					
Incapacity / Absence of Clerk / Resignation of Clerk	M	The Council should immediately advertise any vacancy (if permanent loss) and consider employing a locum Clerk for cover. They should ensure that budget provision is in place for employment of a locum Clerk. Chair holds master list of bank account and other key information including passwords in sealed envelope to be opened in event of incapacity of Clerk.	Notice period by Clerk is three months to give time to make or adequate provision on change of Clerk. Existing procedure adequate.	L	Clerk/ Council
Loss or damage to Council records through theft / fire / damage. Inability to access records	L	Council laptop backed up dailiy to cloud storage. Financial software back-up by provider. Emails backed up by email provider. Minutes and Agendas are also held on the Council's website, on the Clerk's laptop and signed minutes in the Minute book held at the Parish Office. Relevant records to be transferred to County Archive on a regular basis..	Existing procedure adequate. Draft minutes/approved minutes will be published.	L	Clerk/
		Copies of policies and some other records are also available on the website. Chair holds master list of bank account and other key information including passwords in sealed envelope to be opened in event of incapacity of Clerk.			Council
Security of Data (IT systems and support)	L	Any confidential documents are securely destroyed (shredded). The Council's computers are password protected and have anti-virus software	Existing procedure adequate.	L	Clerk/ Council
		The Council is registered with the Information Commissioner and has GDPR and Data Protection policies and best practice documents.			
Failure to retain or secure the necessary number of members of the Council	L	Clerk to record attendance at meetings and note any failure to attend for six months. The Council should use the District Council's policy for casual vacancies in the case of failure to attend or resignation of councillor(s)	Existing procedure adequate.	L	Clerk/ Council

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Business Continuity cont.					
Election costs	L	Risk is higher in an election year. When a scheduled election is due, the Clerk will obtain an estimate of costs from the District Council. There are no measures which can be adopted to minimise the risk of having elections as this is a democratic process. Election costs will be met from general reserves.	Existing procedure adequate.	L	Clerk/Council
Legal					
Freedom of Information	L	The Council (delete- should ensure it) has adopted the ICO Model Publication Scheme which (delete - should be) is on the website and available to members of the public in hard copy form on request.	Updated 2024/2025. One FOI request received. One FOI request made	L	Clerk
Governing policies not up to date	L	Key policies are reviewed annually by the Council and Clerk	Existing procedure adequate	L	Clerk/ Council
Failure to ensure that all employees are paid in accordance with Council regulations and are adequately monitored. Failure to comply with Inland Revenue and HMRC regulations	L	The Clerk has a contract of employment and job description. Salaries, Pensions and NI contributions and Tax calculations are checked as part of bank payment authorisation	Existing procedure adequate	L	Clerk/ Council
Declarations of Interest	L	Councillors are required to declare where they have an interest in any item of business and this is recorded in the Minutes.	Existing procedure adequate.	L	Councillors
Members Register of Interests	L	All councillors must submit a Register of Interest form to CDC within the required legal timescales. It is a councillor's responsibility to update their Register of Interests if necessary.	Councillor registers of interest updated Feb 2025. Existing procedure adequate.	L	Councillors

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Legal cont.					
Minutes, Agendas, Notices & Statutory Documents: Accuracy and legality; business conduct	L	Minutes and Agendas are produced in the prescribed method by the Clerk and adhere to the legal requirements and best practice guidelines. Minutes are approved and signed at the following meeting. Minutes and agendas are displayed according to the legal requirements. Business conducted at Council meetings is managed by the Chair.	Existing procedures adequate.	L	Clerk & Chair
Proper, timely and accurate reporting of Council business in Minutes,	L	Minutes are produced in the prescribed method by the Clerk with a target of delivery by the end of the week of the meeting.	Existing procedures adequate.	L	Clerk
Pensions Auto-enrolment	L	The Council must ensure that accurate submissions to the Pensions Refulator are made at the correct times	Last re-declaration deadline of 20 October 2025 complied with. Existing procedures adequate.	L	Clerk
Data Protection / GDPR	L	The Council is registered with the Information Commissioner and reviews GDPR policies regularly. Council computer password protected and has virus software. It is ensured that all hard drives/electronic equipment are reset to factory defaults or otherwise cleared of data before disposal.	ICO registration 5/2/25. Automatic annual renewal as to be paid by direct debit. Review GDPR policies regularly	L	Clerk
Lack of knowledge of regulations and legislation	L	Ensure that a Code of Conduct, Standing Orders and Financial Regulations any other required policies are in place and are reviewed annually. The Clerk should be provided with relevant training, reference books and access to assistance and legal advice required to carry out their role.	Existing policies and procedures have been listed and reviewed in Dec 2024 - Feb 2025. Clerk to communicate key points from training to Councillors	L	Clerk

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Legal cont.					
Lack of commitment to regulations and procedures	M	Council and Clerk to review Councils meeting and operational procedures annually.	Existing policies and procedures have been listed and reviewed in Sep 2025-Mar 2026. Clerk to communicate key points from training to Councillors	M	Clerk/ Council
Action by the Council outside its powers according to legislation	L	Clerk to monitor relevant legislation and report to Council. Seek advice from other bodies where required.	Existing procedure adequate.	L	Clerk
Written communication to third parties	L	All formal written communication/emails should be directed through the Clerk and may be signed by the Chairman or Vice Chairman when necessary.	Existing procedure adequate.	L	Clerk
Engagement by Members in the operation and activities of the Council	L	Take every opportunity to publicise the role of the Council through the Clerk using website, noticeboards and monthly entry in Fernhurst News.	Existing procedure adequate.	L	Clerk
Inadequate insurance cover for members and Clerk	L	To be reviewed annually when insurance renewal is due making sure that any new assets are included and any assets disposed of are removed. Asset list directly compares renewal cost with insurance cover.	Insurance Policy to 9/6/26 and under 3 year LTA. Existing procedure adequate.	L	Clerk/ Council
Failure to identify, value and maintain all assets of the Council and ensure that asset and investment registers are complete	L	Record and maintain a record of all assets for which the Council is responsible and include in the year end accounts. Arrange for annual review of valuations where necessary and arrange for professional valuation where appropriate. Ensure the asset register includes new items purchased, and excludes items disposed of in year. Ensure Council reviews the Asset Register prior to year end on an annual basis. Clearly differentiate between Council and other assets.	Assets checked and list reviewed February 2026. Existing procedure adequate.	L	Clerk
Adoption and implementation of appropriate Government legislation	L	Clerk to have appropriate legislation available. Review liabilities and responsibilities periodically at Council meetings. Clerk to attend training and conferences and to read sector publications and keep up to date.	Existing procedure adequate.	L	Clerk

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Assets and Property					
Loss or damage to Assets. Risk/damage to third party	L	Regular inspections should be made of all Council property and assets. Burial Ground - see below. Van Common - monthly check by Cllr Bellet - report if necessary to Clerk. Public toilets - see below. Independent visual safety checks of equipment in the play areas undertaken weekly (Village Ranger, written report to Clerk) and annually by an Inspector (written report to Clerk). Village Green - weekly check by Village Ranger - report if necessary to Clerk. Any repairs undertaken by a competent person. Public liability insurance is in place.	Existing procedure adequate.	L	Clerk
Council under-insured	L	Check insurance schedule against asset replacement value to ensure risks adequately covered	Insurance Policy to 9/6/26. Existing procedure adequate	L	Clerk
Poor maintenance of assets or amenities	L	All assets owned by the Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the correct procedures of the Council.	Existing procedure adequate.	L	Clerk
Burial Ground - Litigation for compensation or injury	L	Weekly check of general area by grounds maintenance contractor - report if necessary to Clerk. Routine check of memorial stability by Clerk and/or Village Ranger Annual check of safety and tidiness of equipment shed by Clerk.	Existing procedure adequate	L	Clerk
Playground - Litigation for compensation or injury	L	Weekly inspection by Village Ranger and annual inspection. Clerk reviews reports and follows up any issues.	Last annual inspection 27/6/25. **ALL** playground inspection reports checked and filed digitally. Existing procedure adequate	L	Clerk

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Assets and Property cont.					
Trees on Council Land. Litigation for compensation for injury/damage caused by Council trees.	L	Arboricultural specialist inspection of trees at least every two years and implementation of recommended tree works by qualified tree surgeon. Additional biennial safety inspection by one or more councillors with accredited tree safety training, to alternate with professional inspections.	Last specialist tree inspection 17/10/24. Last Councillor tree inspection Existing procedure adequate	L	Clerk
War memorial - Litigation for compensation or injury	L	At least quarterly inspection of general condition	Last inspection January 2026. Existing procedure adequate	L	Clerk
Public Toilets	L	Weekly flush through of "dead leg" pipework and Legionella testing. Fire Risk Assessment every three years. Electrical Inspection every five years. Recommendations of both inspections implemented. Reports copied to Chichester District Council.	Legionella testing records filed digitally. FRA carried out on 20/1/25. Electrical Inspection carried out 24/9/24.	L	Clerk
Employment of Contractors	L	Ensure that all contractors hold sufficient public liability insurance and health and safety certificates. Contractors to be issued with the Council's requirements.	Existing procedure adequate.	L	Clerk
Adequacy of meeting location. Health & Safety.	L	Council meetings will be held in a community hub and the village hall. Both are venues considered to have all the appropriate facilities for the Clerk, Councillors and general public.	Existing procedure adquate	L	Clerk