

1. Physical Assets

Risk	Control	Status	Action	Residual Risk Score
1.a. Loss or significant damage to assets	1.a.1. Register of assets	In place	An Asset Register has been compiled and is updated annually. Equipment listed shows date & cost of acquisition, estimates of current and replacement valuations.	1
	1.a.2. Street furniture and equipment insured and value adjusted annually	In place	Insurance valuations planned every three years. Last valuation of assets completed March 2024. Inspections of assets carried out annually and findings reported at the beginning of March each year.	
	1.a.3. Items on insurance to be checked against Asset Register	Complete	Update insurance valuations as appropriate.	
	1.a.4 Assets secured against theft and damage by weather. Store portable assets in a secure environment.	Complete	External assets secured to ground with appropriate fixings. Portable assets either stored in locked shed or at homes of Councillors/Clerk.	
1.b. Damage/decay of assets due to lack of maintenance/attention	1.b.1 Annual inspection for all physical assets (to cover also security and fire safety)	Arrangements in place for the monthly inspection of all street furniture	An annual inspection of assets to be made and reported early March. Diarised by Clerk to raise in Parish Council meeting every January to request Working Groups and/or Councillors arrange inspection and report to the Clerk, prior to the March Parish Council meeting each year.	1
			Asset Management to be included on the March Agenda. Where maintenance, repair or removal is identified, suitable arrangements to be discussed at the March Parish Council Meeting and remedial arrangements minuted, for action within three months.	
	1.b.2. Monthly inspection of all street furniture	Arrangements in place for regular inspection	Monthly inspection - Meadow and Open Spaces Working Party to identify maintenance and repair requirements to be reported to the Clerk and Parish Council.	

2. Financial

Risk	Control	Status	Action	Residual Risk Score
2.a. Inadequate financial controls and/or records	2.a.1. Standing Orders and Financial Regulations in place with annual review	In place	Standing Orders reviewed March 2024 to adopt May 2024 (AGM).	1
	2.a.2. Financial records to be backed up and retain for 10 years or otherwise in accordance with Regulatory requirements.		Financial Regulations reviewed and adopted May 2023.	
			Annual reviews diarised by the Clerk and included on the agenda.	
	2.b.1. Approval of expenditure and system for payments/receipts:	All in place	Clerk to pay any monies received into bank and include in accounts presented to Finance Working Party. Bank statements checked against accounts, at least quarterly, by Councillors, and minuted.	
	Approval by the Council required before committal to any expenditure. If a transaction has to be completed between Council meetings, approval as specified in the Financial Regulations			
	Payments or commitments made between meetings ratified at the next meeting of the Council			
Direct payments from bank/cheques initiated by the Clerk and authorised by two mandated Councillors with any cheque stubs initialled				

2.b. Loss through internal fraud, corruption or collusion	Monies received paid into bank immediately and receipts issued if necessary			1
	Accounts checked quarterly by a Councillor who is not authorised to sign cheques as part of internal control			
	2.b.2. Payments Schedule prepared by Clerk along with supporting documentation	In place	Payments Schedule scrutinised prior to meeting by two Councillors. Agenda item and, provided approved by full Council, minuted and initialled by Chair of the meeting per Sect. 5.2 of Financial Regulations.	
	2.b.3. Annual Review of effectiveness of internal audit and system of internal control	In place	Professional Internal Auditor appointed and review carried out each year.	
	2.b.4. Insurance is in place for the Clerk.	In place	Insurance cover reviewed by Clerk and Chairman in March each year, diarised by Clerk to include on the Agenda for each March Parish Council meeting. Reviewed March 2024.	
2.c. Non-compliance with HM Revenue & Customs	2.c.1. Submissions made to HMRC by Clerk	In place	Registered from April 2012. Monthly payroll tasks carried out by Clerk. Full payment submissions made to HMRC day before or on day of payment. The Pensions Regulator: automatic enrolment – compliant.	1
	2.c.2. Regular returns of VAT returns made		Annual VAT return completed up to May 2023. Clerk to diarise to submit annual return within the permitted period in each financial year.	

	VAT - returns made annually after the end of financial year	In place	The Clerk is to maintain a Schedule of Expenses, including a column for VAT. Claim submitted to HMRC with list of invoices including date, supplier VAT registration number. VAT breakdown included in quarterly report.	
2.d. Inadequate budgetary control. Significant over/under spend	2.d.1. Regular budget monitoring - expenditure against budget monitored quarterly and reported to Council	In place	Included as standard agenda item.	2
	2.d.2. Quarterly reports to be presented to Parish Council in accordance with Financial Regulations.	In place	Included as standard agenda item	
2.e. Reduction in agency payments from Thanet District Council	2.e.1 Maintain reserves sufficient to cover loss of agency payment	Not applicable	TDC currently pays no agency payments for grounds maintenance.	1
2.f. Non-compliance with borrowing regulations	2.f.1. Procedures for dealing with, and monitoring of, loans received	Not applicable	Currently no loans and none envisaged. If any loans are required in the future a procedural policy will be required to be put in place before the loan is formally approved by the Council	1
2.g. Inappropriate use of funds granted to the community	2.g.1. Procedures for dealing with, and monitoring of, grants made by the Council in accordance with published Guidance Notes:	In place	A formal Grant Awarding Policy was adopted by the Council in 2020. Formal applications from organisations must be supported by a constitutional document, details of trustees and/or management team, last year's (audited) accounts, and latest bank statements. In addition, confirmation of amounts sought from other grant awarding bodies and the outcome, if known. Applicants should specify if an award is tied to match funding. The Council may request other information it feels helpful in reaching a decision including, possibly, an address to its members. Policy reviewed May 2023 and thereafter to be reviewed May in each year. Clerk to diarise to include on the agenda for each May Parish Council meeting. If the Council requires any conditions (including any as to performance or standards of the applicant) then such conditions must be notified to the applicant when confirmation of the grant is given to the applicant. Guidance Policy and application forms available	1
	accounts of the organisation and purpose of the grant to be submitted with the request			

	grant made on receipt of invoice/proforma invoice		from the Clerk on request or from website.	
	for match funding, accounts to be submitted and checked			
2.h. Inadequate control and/or poor performance/ standards under grants/partnership agreements	2.h.1. Monitoring of partnership standards and/or performance	To be set up if and when partnership agreements are entered into	Any conditions as to performance or standards of the applicant are to be made when the grant is awarded.	1
	2.h.2. Recording in the minutes the precise powers under which grants are made	In place	Clerk to record in the minutes of a Parish Council meeting when a grant is formally approved by the Council.	
	2.h.3. Developing systems of performance measurement	To be set up	For grant schemes only. If conditions are imposed as per 2.h.1. above to monitor the performance or standards of the applicant to whom a grant has been awarded, the conditions are to be recorded by the Clerk when the grant is approved, and diarised by the Clerk to contact the applicant for the required information, to enable consideration of the performance and standards of the applicant in compliance of the conditions. If the Council requires any conditions (including any as to performance or standards of the applicant) then such conditions must be notified to the applicant when confirmation of the grant is given to the applicant. Guidance Policy and application forms available from the Clerk on request or from website. No partnership agreements in place at the present time.	
2.i. Damage/injury to third party property or individuals	2.i.1. Risk assessment to be completed for any activity undertaken	In place	Thanet District Council template used. This is downloaded each time so that the most up to date version is used.	1
	2.i.2. Public Liability insurance cover is in place and to an adequate limit.	In place	Minimum of £10m purchased and reviewed annually to ensure remains adequate.	
	2.i.3. Annual review of land maintenance contracts	In place	Review of Contracts to take place annually, Clerk to diarise for this to be on the Agenda every November for review by the Council. Contracts for grounds maintenance in the Meadow reviewed in November 2023, quotes were received and contractor selected. Commencement date of agreement: 1/3/2024. Next review November 2024.	

	2.i.4. Verification of insurance cover of service suppliers when contract given.	In place	The Clerk will request each contractor or service supplier with whom the Council are in a contract to provide a copy of the Insurance including Public Liability Insurance before the contract is entered into. The Clerk will diarise to request renewal insurance information when such a policy expires. Clerk has obtained a copy of Public Liability Insurance details for BoxGreen Landscapes Ltd which expires on 10 July 2024. Clerk to diarise to request the renewal insurance on 11 July 2024 in each year and retain a copy. Otherwise each service supplier or third party to provide details of Public Liability Insurance policy when contract entered into with renewal details obtained on expiry during lifetime of contract with the Parish Council.	
2.j. Injury to employees.	2.j.1. Employer Liability Insurance held	In place	Employer Liability Insurance held on the Council's Insurance Policy as per 2.b. above. Clerk to diarise to review as per 2.b. above. Employers Liability Insurance held to 31 March 2025, to be reviewed in March each year prior to expiry, next review March 2025.	1
	2.j.2 Employee risk assessments undertaken.	In progress.	Health and Safety assessment to be undertaken, including working from home environment.	
3. Compliance with Legal Requirements				
Risk	Control	Status	Action	Residual Risk Score
	3.a.1. Activities checked by the Clerk when setting the agenda for meetings			

<p>3.a. Parish Council business or activity not within appropriate legal powers</p>	<p>3.a.2. Powers under which activities to be carried out will be stated on the agenda</p> <p>3.a.3. Precise legal powers recorded in the minutes and also in the notes for the Internal Auditor</p> <p>3.a.4. Clerk to clarify the legal position for any new proposal</p> <p>3.a.5. Legal advice sought if necessary</p> <p>3.a.6. Section 137 payments listed separately in the Receipts and Payments workbook and recorded in the minutes</p>	<p>All in place</p>	<p>Regular review by the Clerk including notification to the Council of any legislative changes which affect the Council.</p>	<p>1</p>
<p>3.b. Non-compliance with relevant legislation</p>	<p>3.b.1. The Council's acknowledgement of Acts recorded in the minutes and documented (relevant Acts - Freedom of Information Act, Localism Act 2011 & Equality Act 2010), The Data Protection Act 2018</p>	<p>In place</p>	<p>The Council is fully compliant with the requirements of the Freedom of Information Act including its publication scheme. Information is published on the Council's website and is available from the Clerk. Clerk to review relevant legislation & advise Council as to its responsibilities pursuant to the relevant legislation including any changes as and when required. Privacy Notice provided on issue of data collection. Data Protection guidance – NALC LTN 38.</p>	<p>1</p>
<p>3.c. Non-compliance</p>	<p>3.c.1. Documented Procedures:</p> <p>Council's publication scheme, in compliance with Freedom of Information Act, published.</p>		<p>Notice of meetings and agendas are displayed prior to meetings on noticeboards and</p>	

with procedures when electors wish to exercise their rights of inspection	Minutes and agendas displayed on the parish noticeboards/website; and Notice of Public Rights, Annual Governance and Accountability Return documents displayed on the noticeboards/website in accordance with Audit Regulations	In place	Notice of meetings and agendas are displayed prior to meetings on noticeboards and published on the website. Compliance with Accounts and Audit Regulations etc carried out for 2022-2023 Final Accounts.	1
3.d. Inadequate reporting of Council business	3.d.1. Timely preparation and distribution of agendas and minutes for all meetings 3.d.2. Minute items properly numbered, minutes paginated and agreed by the Council at the following meeting. Agreed minutes initialled on all pages by the chair of the meeting 3.d.3. Approved, signed copy of minutes filed by the Clerk	In place	Minutes of Council meetings have a target for completion and distribution in line with Standing Orders.	1
3.e. Inadequate documentation: - loss, damage, incomplete; - no evidence to support decisions; and - no evidence of	3.e.1. Safe storage of legal business, and any legal interest: filed minutes at the Clerk's home address deeds and legal documents are securely kept. Copies kept by the Chairman	In place	All current records are safely and securely stored at a private address.	2

adequate stewardship or performance of Council	3.e.2. Documented procedures for: receipt/response and handling of documents responding to consultations	In place	Ensure that all correspondence and documentation relevant to Council business is recorded and presented at Parish Council meeting on receipt and is filed appropriately and kept secure. Consultations sent to Members within 7 days and responses published on website.	
3.f. Councillors allowances not made in compliance with legislation	3.f.1. Register kept of all allowances paid. All allowances paid to be published at the end of the Financial year	In place	All Councillors eligible for basic allowance have elected to forgo their allowance. Clerk to diarise to include on November agenda each year.	1
3.g. Clerk unavailable	3.g.1. Written procedures to cover the temporary or permanent loss of the Clerk's services	In place	Temporary absence – Councillor to stand-in or share services of a neighbouring Parish Clerk. Clerk to give as much notice as possible and to enquire as to the availability of the services of a neighbouring Parish Clerk or locum. Payment for services to be agreed in advance by Chairman and covered by subsequent invoice. As a last resort, to avoid loss of meeting, Councillor to stand in but not be remunerated. Permanent loss – services to be secured as for temporary absence and position advertised locally.	1
4. Councillor Property				
Risk	Control	Status	Action	Residual Risk Score
	4.a.1. Procedures in place for monitoring Members' interests and any gifts and/or hospitality received		All members are responsible to ensure that they have provided TDC a correct and up-to-date Declaration of Pecuniary Interest (DPI). Clerk to remind Councillors every 6 months.	

4.a. Bribery/conflict of interests, inducements or favours from Council	4.a.2. Registers of interests, gifts and hospitality in place. Register of Councillors' interests including a record of gifts and hospitality received kept by the Monitoring Officer at the District Council Offices (copies held by the Clerk)	All in place	All DPIs will be accessed via a link from the Parish Council's website to TDC website.	1
4.b. Inappropriate action/conduct by Parish Council/Councillors	4.b.1. Code of Conduct adopted by all Council members on appointment	In place	Revised Code of Conduct adopted by the Council July 2023. Clerk to monitor and advise the Council if amendments are necessary in the event of new legislation or guidance as and when.	1
4.c. Inadequate risk management. Poor performance/ stewardship by Council	4.c.1. Risk management procedures in place – this document 4.c.2. This document to be reviewed frequently, also as/when any changes to Council business/activity are made or other circumstances require it	In place	This document was reviewed and updated in January 2023, monitored for emerging risks throughout the year and reviewed March 2024.	1

Copies of the Risk Management statement document are available from: Mrs A Willoughby-Browne (Clerk/RFO), Cliffsend Village Hall, Foads Lane, Cliffsend, CT12 5JH

March 2024