

Table: Risk Register - Level and Control (L = Likelihood, I = Impact, R = Risk – Low (1-4) Medium (6-8) High (12-16))

Reviewed March 2025

Next review date March 2026

Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
A. Assets	A.1. Failure to protect physical assets	L:1	Building and Property: Assets register in place. Community Facilities Funds set aside annually towards maintenance and repair costs.	A.1.1. Asset Register: Document to be approved annually but updated when any changes are made to the Council's assets. A.1.2. Insurances: Insurance levels reviewed annually. Cover obtained for new items, as necessary during the year. Town Council currently has a 5 year contract ending August 2027. A.1.3. Community Facilities Equipment: Funding for repairs and maintenance to be provided in budget and certain items covered by insurance.	Clerk/Full Council
		I: 3			
		R: Low (3)			Clerk/Full Council
	A.2. Inadequate security of buildings & safe custody of equipment etc.	L:1	Leigh Community Centre The Centre operates a 24hr CCTV surveillance system, and an alarm system when building not in use, to protect against unauthorised access	A.2.1. Leigh Community Centre: Continue to review security arrangements on a regular basis.	Clerk/Caretakers/Full Council
		I: 2			
		R: Low (2)			
	A.3. Failure to maintain buildings etc.	L:1	Assets generally maintained on an as and when needed basis. LCC Lease full repairing conditions.	A.3.1. Maintenance Programme: A maintenance programme is being looked into by a Councillor, Caretakers and the Clerk. LCC Maintenance budget allocation regularly reviewed and monitored by either F&G Committee or Full Council. Programme will be continually reviewed.	Clerk/Full Council
		I: 3			
		R: Medium (3)			
B. Finance	B.1. Failure to bank and care for funds	L. 1	Funds not required immediately held on deposit CCLA & HSBC. To prepare, adopt and adhere to codes of practice for procurement and investment.	B.1.1. Funds: Funds deposited in interest bearing accounts. Level of deposit reviewed monthly, prior to F&G or Full Council meeting. B.1.2 Financial Regulations: Financial Regulations reviewed annually.	Clerk/F&G/Full Council
		I: 1			
		R: Low (2)			Clerk/F&G/Full Council

Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
			Financial Regulations adhered to.		

	B.2. Loss of cash through theft or dishonesty	L:1 I: 2 R:Low (2)	<p>Appropriate insurance cover including Fidelity Guarantee.</p> <p>Review and testing of arrangements from minutes to cashbook, computer programme etc including petty cash arrangements.</p> <p>Petty Cash was reimbursed by Finance Officer.</p> <p>Petty Cash Account reconciled in accordance with Financial Regulations.</p> <p>Petty cash drawings limited to £200</p> <p>Income banked regularly.</p> <p>Changes to supplier bank details accepted in writing, on invoices verified to have come from the company concerned and are not accepted verbally.</p>	<p>B.2.1. Petty Cash:</p> <p>Fidelity Guarantee of £1,000,000.</p> <p>Monthly reconciliations of all bank accounts carried out in accordance with Financial Regulations.</p> <p>Preferred method of payment now via bank transfer so limited cash payments now received</p> <p>Petty Cash will cease for financial year 2025/26 as per F&G Committee meeting dated 4th December 2024 minute reference FG24-049 Petty Cash</p> <p>Internal Audit checks on income.</p>	<p>Clerk/RFO/F&G/Full Council</p> <p>Any Councillor other than the Chairman of Council</p>
	B.3. Failure to protect expenditure including council bank card	L:1 I: 2 R:Low (2)	<p>Electronic transfers approved and signed by 2 Councillors prior to the monthly F&G Committee or Full Council meetings.</p> <p>Payment procedures compliant with Financial Regulations and in accordance with accounting control procedures determined by the Clerk/RFO to ensure best practice.</p> <p>Council bank card funds come out of account immediately and payments checked with expenditure each month and in the same way as electronic transfers.</p>	<p>B.3.1. Payments:</p> <p>All Invoices and an expenditure list are emailed to all Councillors prior to either F&G Committee or Full Council meeting where payment is approved.</p> <p>Internal Audit checks on occurrence, valuation and regularity of payments.</p>	<p>Clerk/RFO/F&G/ Full Council</p>

	B.4. Failure to protect income	L:1 I: 2 R:Low (2)	<p>A receipt, invoice or remittance advice supports income received.</p> <p>Monthly reconciliation of each bank and petty cash accounts. Prepared by FO.</p> <p>Debtors monitored in accordance with Debtor Policy & if required reported for action to Council</p>	<p>B.4.1. Income: Internal Audit checks for completeness of income brought to account and that all income is banked regularly.</p> <p>Internal Audit review of bank reconciliations.</p> <p>Debtor reports produced to action if required and deposits taken.</p>	Clerk/RFO/FO
Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
	B.5. Failure to comply with HMRC (VAT) Regulations	L:1 I: 1 R:Low(1)	<p>VAT claims prepared in accordance with HMRC requirements by FO. In conjunction with HMRC Guidelines</p> <p>Training the Clerk/RFO/FO in matters of VAT and other taxation issues as necessary. Seeking external advice where necessary on VAT matters</p>	<p>B.5.1. VAT Claims: Periodic inspection of claims by HMRC and response to queries. Claims subject to check by Internal Auditor.</p>	FO/Clerk/RFO
	B.5. Failure to determine an Annual Budget	L:1 I: 1 R:Low (1)	<p>Having regard to planned levels of expenditure, anticipated income and balances needed to be carried forward for contingencies and future levels of expenditure.</p> <p>Finance & Governance Committee oversees budget compilation, during the autumn.</p> <p>Detailed monthly reports of income and expenditure against budget.</p>	<p>B.5.1. Annual Budget: Budget preparation to commence each autumn. Detailed Committee budgets, with breakdown to be submitted by November. Budget figure considered in December, confirmed as soon as possible after confirmation of tax base from the Primary Authority with Precept set no later than the middle of January. Budget set by Full Council.</p> <p>B.5.2. Monthly Reporting:</p>	Clerk/F&GC/Council

			<p>System of approved delegated limits of expenditure</p> <p>A submission for all new projects costing in excess of £5,000 to be considered and approved by the appropriate Committee for recommendation to Full Council.</p>	<p>Monthly review of reports to F&G Committee and Council of outturn against budget.</p> <p>B.5.3. Compliance Checks: By Internal Auditor, Individual Councillors, F&G Committee or Full Council.</p> <p>All findings to be reported to Full Council</p>	
	B.6. Failure to ensure Business Continuity	L:1 I: 3 R:Low (2)	<p>Ensure Council evaluates risks and minimises occurrences of interruption by Budget planning, good IT Support and robust legal agreements</p> <p>Business Continuity Plan is in place.</p>	<p>B.6.1. Business Continuity: Monthly review of budgets and changes to action plan reviewed and evaluated by Council at least annually.</p> <p>B.6.2. Sufficient Reserves Reserves maintained at a level to allow for fluctuations in income and expenditure. General reserve held at a minimum level equivalent to 6 months of precept</p>	Clerk/Full Council
C. General Liabilities	C.1. Failure to comply with Legal Requirements	L:1 I: 2 R:Low (2)	<p>Expertise and Training of Town Clerk with external guidance. Reference to Council Solicitor, SCC Solicitor or Administrators.</p> <p>Regular updates from relevant professional bodies for the sector</p> <p>Guidance and briefings to Councillors.</p> <p>Induction Training for Councillors and Staff.</p> <p>Specific training as required.</p>	<p>C.1.1. Legal Advice: Town Clerk – CiLCA qualified & Continuing Professional Development and Networking</p> <p>C.1.2. External Review: Prior to change of Council at an election to review policies required by law.</p> <p>C.1.3. Members of Professional Bodies: Town Clerk and Council members of appropriate bodies as deemed beneficial</p>	Clerk/F&GC

	C.2. Failure to protect Third Parties, Property, or Individuals	L:2	Insurances in place. £15,000,000 Public Liability cover	C.2.1. Third Party Risks: Insurance cover in place – reviewed annually, or as needed.	Clerk/Staff/Committees
		I: 3	Regular inspection of spaces subject to Council ownership /control, as scheduled in the Asset Register.	Record of inspections maintained and review of follow-up work undertaken following inspection report. (this is to be reinstated)	
	Events	R:Medium/High (6) There are items that still need to be put in place therefore this needs to be kept at a medium risk for the time being.	Health and Safety Policy in place and detailed individual operational risk assessments completed as required. Risk assessments prepared for each event in order to identify and minimise risk. Training provided for staff and volunteers.	Visual Inspection and Health and Safety Training undertaken by Cllrs and Staff. Maintenance programmes to be instituted on all Council property/equipment. PAT testing undertaken annually. Fire alarm testing, emergency lighting and firefighting equipment tested annually by external provider. Emergency lighting needs to be tested monthly and the training for this is being put in place so the Caretakers can undertake it. Annual GDPR audit review undertaken (to be completed) Risk assessment produced for each event along with an Event Management Plan.	Bookings and Events Officer/Clerk
Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
	C.3. Failure to comply with legal responsibilities as a consequence	L:2	Insurances in place. Annual Inspection in place by The Playground Inspector professional body.	C.3.1. Insurances: Regime of inspection required for asset ownership areas, to ensure insurance cover is retained.	Town Clerk and caretaker team
		I: 3	Weekly inspection of facility by Caretakers.		

	of asset ownership (e.g. Skate Park)	R:Medium/High (6) Training is required for all Caretakers			
D. Employer Liability	D.1. Compliance with Employment Law	L:1 I: 2 R:Low (2)	Regular Information updates – from appropriate Council external advisors H&SE and Working Method policies Guidance from SLCC, EALC, NALC and ACAS	D.1.1. Employment Legislation: Receive regular information and update from SLCC, EALC and NALC etc. H&SE Policies reviewed regularly or as events require.	Clerk/F&GC
	D.2. Failure to comply with HMRC PAYE requirements	L:1 I: 2 R:Low (2)	Salary Administration contracted out to competent contractor.	D.2.1. HMRC: Changes and updates implemented by competent contractor. Internal Audit checks on payroll.	Payroll provider/Clerk/RFO
Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:

	D.3. Failure to have sufficient resources for unexpected staff absences	L:1 I: 2 R:Low (2)	Identified sources such as EALC Locum staff-cover for senior staff absence. Support package from IT company Support from IT Finance/Facilities/Allotments system company Reserves kept at a level to enable acting staff to be engaged. Succession Planning and additional staff training to provide absence cover.	D.3.1. Support Staff: Review staff training through the appraisal system. General Reserves maintained at correct levels.	Clerk/RFO
E. Legal Liability	E.1. Failure to ensure activities are within legal constraints	L:1 I: 1 R:Low (1)	Expertise and training of Town Clerk Clerk to clarify any legal issue raised, seeking legal advice as necessary. Elected members kept up-to-date with legislation	E.1.1. Legal Requirements: Clerk to clarify any legal points raised, after seeking legal advice as necessary. Clerk circulates appropriate training courses and monitors attendance.	Clerk
	E.2. Failure to keep proper and Timely Reporting via the Minutes	L:1 I: 1 R:Low (1)	All minutes published in draft form as soon as possible on the website. Minutes also made available to Press and Public	E.2.1. Minutes: Minutes published on web site as well as being made available to the Press and Public.	Clerk
Area:	Risk:	Level:	Control System:	Monitoring and Review Method:	Responsibility:
	E.3.	L:1	Legal documents kept in office along with legal documents in 'fireproof' cabinet.	E.3.1. Documents:	

	Failure to keep proper control of documents	<div>I: 2</div> <div>R:Low (2)</div>	<p>All computer documents are in the cloud.</p> <p>Financial records all saved to the cloud via Edge system.</p>	Originals of leases and legal documents held in Council Office in fire-proof cabinet or at Council Solicitors	Clerk/Full Council
F. Councillor Propriety	F.1. Failure to register of interests & Gifts / Hospitality	<div>L:1</div> <div>I: 1</div> <div>R:Low (1)</div>	<p>Register of Interest completed & published on Website.</p> <p>Declarations of interest called at each meeting</p>	<p>F.1.1. Register of Interests: All Cllrs required to complete a declaration of interest – updated as necessary and requested to be reviewed annually</p> <p>Declarations called at each meeting</p> <p>Register of Interest published on website and subject to public scrutiny.</p>	Cllrs
	F.2. Failure to have a Code of Conduct	<div>L:1</div> <div>I: 1</div> <div>R:Low (1)</div>	Council / Cllrs adopted Code of Conduct June 2024	<p>F.2.1. Code of Conduct: Council adopted SCC Code of Conduct</p> <p>Code of Conduct reviewed annual and updated if legislation changes</p>	Clerk/Cllrs
G. Safeguarding	G.1. Failure to have adequate safeguarding processes and procedures in place in regard to hirers and users of the facilities	<div>L:3</div> <div>I:3</div> <div>R:Medium (9)</div>	<p>New safeguarding policy being looked at and will be in place by Summer 2025.</p> <p>Additions possibly to be added to the hall hire terms and conditions</p> <p>Asking to see and documenting the seeing of DBS' when relevant.</p> <p>Asking to see organisations Safeguarding Policies who hire the facilities when relevant.</p>	<p>G.1 Safeguarding policy and procedures to be reviewed annually.</p> <p>Staff and Councillors to undertake training.</p>	Clerk/RFO/Full Council