



RISK MANAGEMENT REGISTER

Name of organisation	Barrow Upon Humber Parish Council
Date Policy Agreed	30 September 2026
Date of Next Review	30 September 2027
Signature (Vice-Chair)	<i>Martin Szakal</i>
Signature (Clerk)	<i>Susan Scott</i>

Risk Management

Risk management is the process of identifying and assessing risks that may affect the Parish Council and its activities. The Council will take reasonable and practical steps to reduce or manage identified risks and will keep its controls under regular review. This Risk Management Register has been prepared to help Barrow upon Humber Parish Council identify and manage the risks associated with its activities and to ensure that reasonable steps are taken to minimise their potential impact.

AREA	IDENTIFIED RISK	LEVEL OF RISK	CONTROLS	ACTION REQUIRED
FINANCIAL				
Precept	Precept is insufficient for the Council to carry out its statutory duties and planned activities.	L	Annual budget prepared, reviewed and approved by the Council before setting the precept. The Council receives regular budget monitoring reports.	Existing controls adequate – monitor and review annually.
Financial Records	Inadequate or inaccurate financial records could lead to errors or financial irregularities.	L	Financial records are maintained in accordance with the Council's Financial Regulations. Financial information is presented to the Council for review.	Existing controls adequate – monitor and review annually.
Banking and Bank Accounts	Inadequate controls or errors could result in incorrect, unauthorised or fraudulent transactions.	L	Banking arrangements and electronic banking controls are managed in accordance with the Council's Financial Regulations. Bank accounts are reconciled regularly and reviewed by the Council.	Review banking arrangements and authorised access when changes occur. Monitor and review annually.
Financial Reporting and Audit	Inadequate financial reporting or audit arrangements could result in errors, lack of oversight or failure to meet statutory requirements.	L	Financial matters are reported regularly to the Council. An independent internal audit is undertaken annually and the AGAR is completed in accordance with statutory requirements.	Existing controls adequate – monitor and review annually.
Wages and Associated Costs	Incorrect salary payments or errors in PAYE, National Insurance or pension contributions.	L	Salary payments and associated costs are processed and checked in accordance with the Council's financial procedures. PAYE and pension obligations are monitored and appropriate records retained. Confidential payroll information is handled securely.	Existing controls adequate – monitor and review annually.
Best Value and Procurement	Contracts or services are awarded incorrectly, or expenditure does not provide value for money.	L	Procurement and expenditure are managed in accordance with the Council's Financial Regulations and approved procedures.	Existing controls adequate – monitor and review annually.
VAT	VAT due to the Council is not identified or reclaimed.	L	VAT is recorded within the Council's financial records and eligible VAT is reclaimed from HMRC. VAT refunds are monitored as part of the Council's income.	Existing controls adequate – monitor and review annually.
Fraud and Financial Irregularity	Loss of Council funds or assets through fraud, error or other financial irregularity.	L	Financial Regulations, internal controls, separation of duties where possible, regular financial reporting, bank reconciliations, audit and appropriate insurance arrangements.	Existing controls adequate – monitor and review annually. Report and investigate any suspected irregularity promptly.

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EMPLOYMENT ISSUES				
Working Hours	Employees are paid incorrectly for the hours worked.	L	Employees submit timesheets for monitoring and approval by the Personnel Committee. Wage costs are reported to the Council as part of the monthly payment schedule.	Existing controls adequate – monitor and review annually.
Working Conditions	Failure to meet contractual obligations could lead to employee dissatisfaction or employment disputes.	M	Regular reviews of staff performance, working arrangements and the working relationship between employees and the Council.	Ensure all employees have appropriate access to communication with the Council, including meetings, telephone conversations and reviews.
Health and Safety	Injury or harm to employees arising from their working environment or work activities.	M	Staff working practices and associated risks are reviewed regularly. Appropriate guidance, information and instruction are provided for the safe use of equipment and the carrying out of duties. Relevant risk assessments and working practices are reviewed as necessary.	Ongoing review of working practices and risk assessments. Take further action where new or significant risks are identified.

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INSURANCE PROVISION				
Adequacy of Insurance	The Council's insurance cover is inadequate or does not cover identified risks.	L	The Council's insurance arrangements and levels of cover are reviewed annually.	Existing controls adequate – monitor and review annually.
Cost and Value for Money	The Council does not obtain appropriate value for money from its insurance arrangements.	L	The cost of insurance and the level of cover and service provided are reviewed annually.	Existing controls adequate – monitor and review annually.

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LEGAL AND ADMINISTRATIVE				
Freedom of Information	Failure to comply with statutory requirements under the Freedom of Information Act.	L	The Council's Model Publication Scheme is available on the Council website and in hard copy from the Clerk.	Existing controls adequate – monitor and review annually.
Data Protection	Failure to comply with data protection legislation and the Council's responsibilities as a data controller.	L	The Council is registered with the Information Commissioner's Office (ICO). Relevant data protection training has been undertaken. Privacy information is available on the Council website and data processing arrangements are reviewed.	Continue to review data protection arrangements. Develop and implement the Council's Data Protection and Records Retention policies. Ensure appropriate training is provided to new Councillors and employees.
HMRC Annual Return	Failure to submit required information to HMRC within statutory timescales, resulting in penalties or other action.	L	The required annual return is completed and submitted online by the Clerk/RFO within the relevant timescale.	Existing controls adequate – monitor and review annually.
Annual Governance and Accountability Return (AGAR)	Failure to complete, approve or submit the AGAR within the required timescales.	L	The AGAR is completed in accordance with the required timetable. It is subject to internal audit, considered and approved by the Council, and submitted to the external auditor where required.	Existing controls adequate – monitor and review annually.
Legal Powers	The Council acts outside its legal powers or makes unlawful payments.	L	Council decisions are recorded in the minutes. Expenditure is approved in accordance with the Council's Financial Regulations and relevant legal powers.	Existing controls adequate – monitor and review annually.
Statutory Documents	Notices, agendas or minutes are inaccurate or do not meet legal requirements.	L	Agendas, notices and minutes are prepared by the Clerk in accordance with relevant legal requirements. Minutes are approved, signed and dated by the Council. Agendas and notices are published or displayed within the required timescales.	Existing controls adequate – monitor and review annually.

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COUNCILLORS AND GOVERNANCE				
Members' Interests	Failure to register or declare relevant interests, including Disclosable Pecuniary Interests, which could result in a breach of legal requirements.	M	Councillors are reminded to declare relevant interests in items of business considered at Council meetings. Councillors are responsible for completing and maintaining their Register of Interests and declaring interests where required. The Register of Interests is available on the Parish Council website.	Existing controls adequate – monitor and review annually.

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ASSETS AND PROPERTY				
Asset Maintenance	Loss of or damage to Council assets, or injury or damage to third parties arising from poorly maintained assets.	L	The Council's assets are reviewed annually for insurance and audit purposes. Assets are considered by the Council when significant purchases, repairs or disposals are required.	Existing controls adequate – monitor and review annually.
Asset Management	Council assets are not properly maintained, resulting in deterioration, reduced performance or unnecessary repair and replacement costs.	L	Council assets are reviewed regularly. Repairs and associated expenditure are authorised in accordance with the Council's procedures. Significant assets are insured.	Existing controls adequate – monitor and review annually.

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MEETINGS AND PREMISES				
Meeting Location	Council meeting venues are unsuitable for the Council's needs or are inaccessible to members of the public.	L	All meetings of Barrow upon Humber Parish Council are held at the Vicars Room or the Chapel Rooms.	Move meetings to a more suitable venue that provides better access for residents with mobility restrictions. Meetings to be held in the Methodist Rooms.

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COUNCIL RECORDS				
Historic Paper Records	Loss or damage to essential Council records through theft, fire or other incidents.	L	Parish Council minutes dated before 2023 are archived in a lockable container.	Existing controls adequate – monitor and review annually.
Current Financial Records	Loss, theft or damage to current financial records.	L	Current Parish Council financial records are stored securely at the Village Hall, Barrow.	Existing controls adequate – monitor and review annually.
Electronic Records	Loss, theft, damage, corruption or unauthorised access to electronic Council records.	M	Parish Council electronic records are held on the Clerk/RFO's computer and backed up at regular intervals.	Review and strengthen backup and recovery arrangements. Develop a Backup and Recovery Policy and ensure Council records can be accessed if the Clerk/RFO's computer is unavailable. Clerk to purchase portable storage device and carry out regular back up's.

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INFORMATION AND CYBER SECURITY				
Phishing and Fraudulent Emails	Council employees or Councillors are deceived into disclosing information, transferring funds or providing access to Council systems.	M	Users are expected to remain alert to suspicious emails, links and requests for information or payment. Financial controls are in place for Council payments.	Develop and implement an IT and Information Security Policy. Provide or signpost appropriate cyber security awareness guidance.
Unauthorised Access	Unauthorised persons gain access to Council email, records, devices or systems.	M	Access to Council systems is restricted to authorised users. Password protection and other available security measures are used.	Review access arrangements and ensure passwords and account access are managed securely. Include access management within the proposed IT and Information Security Policy.
Malware and Ransomware	Council devices or systems are infected with malicious software, resulting in loss of information or loss of access to Council systems.	M	Appropriate security and software updates are maintained on Council devices where applicable. Electronic records are backed up.	Review cyber security and backup arrangements. Include recovery arrangements within the proposed Backup and Recovery Policy.
Loss or Theft of Devices	A Council device containing Council information is lost, stolen or damaged.	M	Devices used to store Council information are password protected and reasonable steps are taken to keep them secure.	Review security arrangements for devices containing Council information and include requirements within the proposed IT and Information Security Policy.
Loss of Access to Key Systems	The Council is unable to access essential email, financial, website or other Council systems.	M	Relevant account and access information is held by authorised persons.	Review and document access and recovery arrangements to ensure continuity if the Clerk/RFO is unavailable or unable to access Council systems.

KEY LEVEL OF RISK:

L: LOW M: MED H: HIGH