Manorbier Community Council: Risk Register

Risk Assessment and Management

Income, Expenditure, Assets and Staff

Topic	Risk Identified	H/M/L	Management of Risk	Responsible Officer/Cllr(s)	Frequency
Precept	Not submitted	M	Full CC Minute – Clerk follow up	Clerk	Annually
	Not paid by PCC	H	Check & Report To Full Council	Clerk	Quarterly
	Adequacy of precept	M	Quarterly review of budget to actual	Members/Clerk	Quarterly
Investment Income	Receipt when due	L	Check for receipt	Clerk	Quarterly
	Investment policy		N/A		
	Surplus funds	L	Review surplus funds and re-budget such	Members	Annually
Salaries	Wrong salary paid	M	Check to approving minute/PAYE	Clerk	Monthly
	Wrong rate pay	M	Check to contract	Member verify	Annually
	False employee	L	Check to PAYE Records & lists	Member verify	Annually
	Wrong deductions – NI	M	Check to PAYE Calculation	Clerk/Member verify	Monthly
	Wrong deductions – Income tax	M	Check to PAYE Calculation	Clerk/Member verify	Monthly
	PAYE RTI not submitted	M	Check HMRC on-line records	Clerk	Quarterly

Manorbier Community Council

Direct Costs and overhead expenses	Goods not supplied to MCC	M	Order system/tender	Clerk	As and when
	Invoice incorrectly calculated	L	Check arithmetic	Clerk/Members	Monthly
	Cheque payable is excessive	M	Agenda - payments item; Signatory initials Stub	Clerk/Members	Monthly
	Cheque payable to wrong party	M	Signatory initials etc Stub & Voucher	Clerk/Members including authorised signatories (Cllrs Hughes, M Kidney and Clark)	Monthly
	Stock loss	L	Monitoring of stock levels (paper, printer ink, etc). Re-order.	Clerk	ongoing
Cllr Allowances (chair and other councillors) – if applicable	Cllrs overpaid/underpaid	L	Claim form & minute Check IRPW thresholds	Clerk/Members	As and when

Manorbier Community Council

Grants & support (eg Section 137, other powers)	Power to pay	M	Policy outlined in Council and decision Minuted	Clerk/Members	Annually and As and when
	Agreement of Council to pay	M	Minutes	Members	Annually and As and when
	Conditions agreed	M	Use reasonable terms and conditions; protection of public purse	Members/Clerk	As and when
	Cheque	M	Signatory initials etc Stub Correct Bank mandates up to date	Members/Clerk	As and when
	Follow up verification	M	Clerk/RFO monitoring check and budgetary management	Clerk	As and when
Election Costs/Poll cards	Invoice at agreed rate with PCC	L	Clerk/RFO check and consider budget. Precept to cover costs.	Clerk	Local Elections
VAT irrecoverable	VAT analysis	M	All items in electronic cash book entered correctly/spreadsheet lists	Clerk	Quarterly
	Charged on sales (where applicable)	L	Consider annually	Members/Clerk	Annually
	Charged on purchases	L	Consider all items per electronic cash book lists	Clerk	Monthly/as and when
	Claimed within time limits	M	Agree returns submitted to HMRC –usually Annually	Clerk	Annually
Reserves - General	Adequacy	L	Consider at Budget setting/Precept	Members/Clerk	Annually - January

Manorbier Community Council

	Forward Planning	M	Consider at Budget setting/Precept	Members	Annually - January
Reserves – Earmarked	Adequacy	L	Consider at Budget setting and at Final accounting stage	Clerk/Members	Quarterly
	Earmarked or Contingent liability	L	Review minutes	Clerk/Members	Quarterly
Assets	Loss, Damage, vandalism, etc Risk or damage to third party property or individuals	M M	Annual and monthly inspections (play equipment and Jameston bus shelter), update insurance and asset register Review adequacy of Public Liability Insurance	Chair/Members/Clerk	Annually and Monthly
Staff	Poor performance of key personnel (Clerk)	L	Quality management and monitoring of hours worked, health, stress, training, reviews.	Chair/Clerk	Ongoing
	Loss of key personnel (Clerk)	M	Long term sickness, early departure for other reasons	Chair/staffing committee	Ongoing
	Fraud by staff	L	Checking accounts/adequate Fidelity Guarantee value	Members/Clerk	Annually/ Ongoing

Manorbier Community Council

Loss of data and GDPR Regulations	Consequential loss due to critical damage or third party performance. Loss of information held on ICT and on paper records. Conform to new GDPR 2018	M	Insurance cover review adequacy Clerk to 'back-up' information held on IT records on a regular basis. Archived paper records to be kept in secure, plastic boxes (Clerks house) Review Privacy Statement (GDPR) Use cloud storage	Clerk/Chair/Members	Annually Bi-monthly (ICT back-up – last back-up May 2019) On-going
Cash	Loss through theft or dishonesty but note that MCC does not keep petty cash normally	L	Insurance cover review ensure adequacy of Fidelity guarantee Insurance. Note: MCC has no petty cash account.	Clerk/Members	Annually

Manorbier Community Council

Maintenance	Poor performance of assets or amenities (including Jameston play area, Bier House, South sports fields and bus shelter); loss of income or performance Insufficient public liability in place	M	Annual maintenance inspection. Monthly inspection by Cllr Clark of Jameston play area and South Sports field. PCC undertake quarterly and annual inspections Insurance policy in place with adequate public liability cover	PCC/Clerk/Members	Annually/ ongoing
Borrowing/lending	Adequacy of finances to be able to repay any loans	L	Financial review and cash flow Forecasting. Note: MCC has no loans at May 2026	Clerk/Members	Monthly
Legal Powers	Illegal activity or payment	M	Educate Council – Training Policy and Record to be kept on Website Guidelines and rules and regulations kept to hand at meetings by Clerk to aid decision making	Monitoring Officer/Chair and Members/Clerk/OVW	Ongoing/ As and when
Financial Records	Inadequate records	M	Clerk check monthly and quarterly (Financial Statements presented to Full Council) and annual internal and external audit	Clerk/Internal Auditor/Auditor General Wales	Annually, Quarterly and Monthly

Manorbier Community Council

Minutes	Inaccurate and illegal	L	Review and approve/amend at following Full Council meeting	Members/Clerk	Monthly
Members' Interests	Conflict of Members' interest	M	Update declarations of interest. Declarations notified by Members at meetings Clerk retains Register of Members' Interests – summary on website	Members/Clerk	Monthly

Notes

1. Reference to Members relates to Full Council
2. Reference to Clerk includes Responsible Financial Officer/Proper Officer role
3. Review of Risk Register undertaken April 2025. Next review: April 2026

April 2026

Suggested changes – Ensure interests are on website

Legal Powers – Trainings and Training Policy

Loss of electronic files – use of cloud storage

Manorbier Community Council