

Aust Parish Council

RISK REGISTER

Drafted and checked against latest SAAA guidance:	E Pattullo, 3rd Feb 2026 using Practitioners Guide, March 2025
Reviewed & adopted at council meeting dated:	10th February 2026
Minute reference:	2026-02-7.3
Current version:	2026-2, updated 20/04/26
<i>To be reviewed annually</i>	

KEY

	Clerk - Ongoing / routine actions
	Clerk - to action
	Councillors - to action

Service Area	Risk	Mitigation in place	Action Required	Action due	Notes / Action complete
Insurance					
	Public liability	Currently insured through Zurich - renewed 1st June 2025	Arrange insurance renewal	01/05/2026	Complete. Policy renewed with Zurich from 1st June 2026.
	Employers' liability	Currently insured through Zurich - renewed 1st June 2025			
	Property owner's risks	Property insurance for Woodwell is covered by SGC. Other assets covered under the Zurich policy.			
	Officials' indemnity	Currently insured through Zurich - renewed 1st June 2025			
	Slander and libel	Currently insured through Zurich - renewed 1st June 2025			
	Property owner's liability	Insurance policy includes £12 million public liability cover			
Finance					
	Insufficient income to cover expenditure	Precept amount results from budget-setting process. Earmarked reserves held for possible major expenditure e.g. a contested election. General reserve maintained at 6 to 12 months income to cover unexpected costs.	None		
	Monitoring of financial performance	Spending against budget is regularly monitored by the clerk and reported to council quarterly.	Quarterly reports	Ongoing	n/a
	Loss of money	No cash handled. All payments made by cheque/bank transfer (both dual authorisation) or by standing order/direct debit (pre approved by full council & set up authorised by two councillors)	None		
	Lack of accounting records or inaccurate records kept	Quarterly bank reconciliation presented to full council. Annual Return completed each year end. Annual Internal Audit carried out & results reported to council.	Quarterly reports Clerk to arrange internal audit via ALCA panel.	Ongoing 31/03/2026	n/a Internal audit to be carried out by clerk to Cleeve PC.
	Unauthorised payments	Payments require two signatures in line with bank mandate. Invoices are checked when cheques are signed or bank transfer authorised.	None		
	Illegal expenditure	Clerk to ensure that payments are only made where the council has power to do so.	Record power of spend against payments	Ongoing	n/a
	Loss of revenue	Precept value resolved at council meeting. No other significant income.	None		
	Failure to observe PAYE rules	Clerk to maintain PAYE records and complete required returns to HMRC	Clerk to submit monthly returns via HMRC Basic Tools	Ongoing	n/a
	Failure to observe VAT rules	VAT paid is recorded in cash book. Clerk submits VAT reclaim annually via form VAT126. No financial activities are carried out which would require full VAT registration.	Clerk to complete VAT126 claim	30/04/2026	VAT reclaim submitted 8/4/26
	Poor value for money	Few high value transactions carried out. Financial Regulations specify procurement process safeguards	None		

Service Area	Risk	Mitigation in place	Action Required	Action due	Notes / Action complete
	General reserve too high (holding excessive amount of public money for no defined purpose)	Earmarked reserves have been set up to cover election costs, professional advice requirements, asset replacement. Budget setting process includes consideration of effect on general reserves. Policy is to hold between 6 and 12 months income in general reserve.	None		
	Lack of return on financial holdings	Interest-bearing savings account held with Unity Trust. Interest rate is fairly competitive compared with similar accounts elsewhere. Reserves policy in place detailing efficient placement of reserves.	Clerk to ensure that all long-term funds are held in interest-bearing account.	Ongoing	n/a
Record keeping & document management					
	Loss of data - paper records	Paper copies of signed documents are retained by Clerk in accordance with the adopted Data Retention policy. Minutes to end of 2024 held at Glos. Archives.	None		
	Security of electronic records	Clerk's laptop has anti-virus and anti-malware software installed, and has passcode login to prevent unauthorised access. Scans are run each month. Files are backed up to external hard drive and cloud storage (OneDrive). Email is held in cloud storage (Zoho Mail).	None		
	Lack of knowledge/experience	Clerk holds CiLCA qualification. Clerk can request support/advice from ALCA, SLCC, South Glos Council and other bodies if required. Budget includes an allocation for training for Clerk and councillors.	None		
	Continuity during absence/loss of clerk	Key tasks are listed in the Clerk's Year document. All passwords are held in LastPass password management system. Chairman holds details of access to the laptop and LastPass, and a copy of the Clerk's Year document. ALCA can help with urgent requirement for assistance.	None		
Regulation Compliance					
	Arrangements for and conduct of council meetings and other business	Council meetings are advertised in accordance with regulations. Agendas and minutes produced in a timely fashion and posted on the council's website. Significant decisions are only taken either at meetings or in accordance with delegated powers. Any decisions under delegated powers are reported to the next council meeting.	None		
	Members' interests not correctly reported	Members are responsible for maintaining their own register of interests.	Councillors to review registers at least annually and update if necessary.	31/05/2026	
	Conflicts of interest	Members are given the opportunity at the start of each meeting to declare any short-term interests and would leave the meeting during the relevant item(s) unless a dispensation had been granted by the Clerk as proper officer.	None		
	Code of Conduct and Standing Orders not adopted	Both are in place and reviewed/re-adopted annually	Clerk to arrange annual review/re-adoption by Council	31/03/2026	Re-adopted 10/03/26, ref: 2026-03-9.1
	Data protection	Data protection policy and privacy notices in place. Business carried out in accordance with GDPR requirements. New .gov.uk domain website in place and council is moving towards full use of .gov.uk emails.	All councillors to move to .gov.uk emails	30/03/2026	
	Freedom of Information	Publication scheme in place, reviewed Jan 2021. Clerk is aware of requirements for responding to FoI requests.	Log of FoI requests to be presented to April meeting each year	14/04/2026	No requests during previous year. Ref: 2026-04-8.3
	Employment of Clerk	The Clerk has a signed contract which is based on the NALC model. All employment legislation believed to be met.	None		
	Pension regulations	No employee currently qualifies for automatic pension enrolment. Redecoration completed 9/5/25, next due May 2028	None		

Service Area	Risk	Mitigation in place	Action Required	Action due	Notes / Action complete
Assets					
	Woodwell Meadows	Property is managed under a management agreement by South Gloucestershire Council. Signed April 2010. Copy of agreement held by the Clerk. Management plan updated June 2022.	Receive annual reports of management actions	Dependent on SGC	
		Volunteer group run by councillors. Risk assessments in place but need reviewing. Additional safety equipment purchased November 2025.	Clerk / Cllr Bayston to review risk assessments & assess whether additional equipment required.	31/03/2026	Delayed. Cllr Bayston is attending training which may influence the risk assessment.
	Loss of, or damage to, other assets	Asset register maintained. Annual inspection carried out to review safety and maintenance requirements.	Formal inspection of assets to be carried out annually by the Clerk and reported to council	30/09/2026	
		Insurance cover includes adequate cover for assets.	None		
		Portable assets (laptop and projector). Clerk holds both and is responsible for them.	Reasonable security precautions especially when out of the Clerk's house	Ongoing	n/a