

**Bitterley Parish Council Risk Assessment 2025-2026**  
**Adopted 15/9/25 Review July 2026**

SUBJECT	IDENTIFIED RISK	H/M/L	MANAGEMENT/CONTROL OF RISK	REVIEW/ASSESS/REVISE
Business Continuity	Council not able to continue its business due to; Loss of clerk	L	Recruitment process via personnel committee List of local clerks who might provide cover SALC contact detail and password	Assess availability of this information
	Loss of council records – paper  Loss through    Theft Fire Damage	L	The Parish Council current paper records are stored at the Clerks home address. Historic records are archived at Shropshire Record Office in accordance with Council's Retention of Documents Policy	Review ways to protect paper records. Is it necessary to digitalise all historical records? Store in metal lockable filing cabinet.
	Loss of Council records – electronic Theft Fire Damage	M	The Parish Councils electronic records are password protected and stored on One Drive	Passwords are held by the Clerk, Chair and Vice Chair.
	Council not being able to continue business due to loss of councillors	L	Quorum of 4 required to continue business. Any 4 would need to start co-opting or election process	Existing procedures adequate.
Financial Records and Fraud	Inadequate financial records kept	L	The council adopts financial regulations which set out the requirements for reporting financial information to the council. This includes procedures that are designed to prevent fraud and irregularities	Review and publish financial regulations annually

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Bank and Banking	Inadequate checks Bank Mistakes Loss Charges	L	The council has financial regulations which set out requirements for banking, cheques and reconciliation of accounts. The clerk reconciles the bank accounts monthly to ensure transactions are correctly reflected in the financial information presented to the council. Quarterly reconciliation of spend to bank statements undertaken by Bitterley Parish Councillor who is a non signatory. (reg2.6)	Review and publish financial regulations annually. Review system for appointing independent councillors. Review bank signatories and list annually at annual parish council meeting and after election.
Precept	Adequacy of Precept	M	The council receives budget update information through the year to check the adequacy of the precept which is fixed by full council. At the precept meeting the council receives a budget update report, including actual and projected year end indicative figures provided by the Clerk.	Meeting dates in November to be set for budgeting and January for precept setting and the 3 year forecast.
	Precept requirements not submitted to Shropshire Council	L	Once the council has formally agreed the level of precept required the clerk requests this amount from Shropshire Council.	
	Amount not received from Shropshire Council	L	The clerk informs the council when the precept income is received	
Financial Reporting	No monthly financial reports produced	L	Monthly Parish Council meeting reviews state of finances. Payments to be made are checked at monthly meeting and authorised by councillors.	Existing procedures adequate

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.	Payments – lack of information for auditor and audit trail	L	Quarterly report with bank reconciliation signed by 1 non signatory parish councillor	Review and publish financial regulations annually
	Income – Lack of information for auditor and audit trail	L	Quarterly report with bank reconciliation signed by 1 non signatory parish councillor	Review and publish financial regulations annually
	Income – lack of info for auditor and audit trail	L	Reasons for income need to be clearly identified ie CIL, CB, Precept, Grants etc.  CIL Income – recording needs to include what the CIL is from and when it should be spent	Review process for recording this information
Grants	Grants awarded incorrectly and incorrect value paid	L	Council has a grant application process. Grants cannot be allocated outside this process and without full council approval	Annually review grant policy at February meeting before beginning of new financial year
Best Value Accountability	Work Awarded incorrectly	L	The council reviews and adopts financial regulations which set out underlying requirements	Financial regulations – review annually
	Overspend on services	L	Council reviews and adopts financial regulations. Potential overspend reported by clerk to council for approval or not	Financial regulations – review annually
Election Costs	Financial risk to the council of an election	L	A financial reserve is held to cater for an election	Review amount held annually for inclusion in budget
VAT	Reclaiming	L	Clerk to reclaim VAT at least annually. VAT to be part of reconciliation procedure overseen by non signatory parish councillor	Review procedure annually. Consider including in financial regulations

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Minutes/agendas/notices/statutory documents	Accuracy and legality	M	Minutes and agendas are produced in the prescribed method by the clerk and adhere to legal requirements. Minutes are approved at the start of every council meeting and changes made before being signed by chair of the meeting.	Clerk to have annual performance review to check CPD
Members Interests	Conflict of Interest	L	The declaration of interest by members at meetings is a standing item to remind councillors of their duty.	Existing procedure is to review the code of conduct annually at the annual parish council meeting.
	Register of members interest	L	Councillors must update their online Register of Interests when there are changes to their circumstances	
Conduct	Abusive or discriminatory Conduct	M	All councillors to have received Councillor Code of Conduct and attended parish councillors training	Review signatures for receipt of councillor code of conduct. Review training records
Insurance	Adequacy, Cost and compliance	L	Policy and asset register is reviewed before renewal to ensure it fulfils the needs of the council. It must contain employer and employees liability insurance	Clerk to review and bring the proposal to council meeting for approval of quote and cover
GDPR	Non-compliance	L	Councillor to be nominated in full council meeting to work with clerk to ensure compliance with GDPR regulations are adhered to	Review training of councillors and clerk to fulfil this role
	Non compliance to data protection law through project work or grant allocation	L	Any project or allocation of grant should be reviewed to take into account data protection issues.	Review GDPR for inclusion in grant policy

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			Any round should be reported to the council as part of the approval process.	
Bio- diversity	Council does not take biodiversity impact into consideration when making decisions	M	Follow recommendations developed from Biodiversity Policy	
Employees	Loss of key personnel	L	Councillors will convene emergency meeting to agree interim arrangements if key personnel are absent without notice.	Existing procedure adequate. Retain membership of SALC
	Actions undertaken by clerk are incorrect.	L	The clerk is provided with access to relevant training, reference books and legal advice required to undertake the role. Annual appraisal interview are carried out.	Monitor clerks requirements regularly.
	Health and safety	L	The clerk is provided with adequate equipment to ensure the role can be undertaken Safely.	
Salary and associated costs	Salary paid incorrectly	L	The Parish Council authorises the appointment level of remuneration of the clerk. Rates of pay are linked to national terms and conditions. The clerk has a contract of employment and job description and submits a monthly timesheet to the Chair	
	Wrong deductions of NI and tax	L	HMRC PAYE tools App is used for payroll calculations. Payslips are generated.	
Assets	Lack of accurate asset register	L	Asset register reviewed as part of year end audit. MFR 11.2 and 3	Review quantities and add detail to register

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	Loss or damage	L	Loss or damage to be reported to Parish Council at meeting and minuted. Action agree and asset register update considered	Review asset register annually as part of the audit process
Maintenance	Poor performance of assets	L	All assets are inspected regularly. Repairs and relevant expenditure for these repairs are actioned/ authorised in accordance with procedures agree by the council.	A yearly inspection of all assets on the asset register to be undertaken by clerk and nominated councillor in January
Noticeboards	Risk/Damage/Injury to 3 <sup>rd</sup> party	L	Noticeboards inspected regularly by councillors and clerk. All have insurance cover	Existing procedure adequate
Bus shelter	Risk/damage/injury to 3 <sup>rd</sup> parties	L	Bus shelter is inspected regularly. It has insurance cover	Existing procedure adequate
Defibs	Damage/Loss	L	Defibs are inspected regularly and have insurance cover	Existing procedure adequate
Streetlights	Risk/damage/injury to 3 <sup>rd</sup> parties	L	All have insurance cover	Existing procedure adequate
Meeting location	Adequacy/ Health and Safety	L	Parish Council Meetings are held at Bitterley Village Hall. The premises and facilities are considered to be adequate for those who attend from a health and safety and comfort perspective.	No action necessary
Annual Audit Return	Submit with time limits		Annual Audit return is completed and approved by the council, documents subject to audit are forwarded to the internal auditor with the required time limit	Existing procedure adequate.