

WESTLETON PARISH COUNCIL

RISK ASSESSMENT 2026/27

Document history	
Last revised	22 April 2026
Revised by	Richard Green (Clerk and RFO) Meeting of the Finance Sub-Committee on 22 April 2026
Adopted on	[DATE]
Next review due	April 2027

FINANCE			
Risk	Rating	Control measure	Actions and improvements
Depletion of reserve funds	Low	The Parish Council has certain specific reserves in addition to the General Reserve including for the Community Field and the Common. Overall income and expenditure is closely monitored quarterly, including against the budget, and the level of reserves is reviewed at least annually.	To continue to monitor financial performance and the level of reserves.
Events incur a loss (Bonfire/Others)	Low	Clerk and heads of working groups to carefully monitor spending.	Prepare spreadsheets for Parish Council meetings to keep the Parish Council updated regarding finances. Review additional means of increasing revenues at events where possible.
Fraud	Moderate	The Parish Council changed bank from Barclays to Unity Trust in early 2026, giving the Clerk direct access to the bank accounts for weekly monitoring of the bank accounts for any suspicious activity. All transactions must be authorised by two signatories who are not the Clerk. There is no petty cash. Cash deposits from donations and fundraising are pre-counted and recorded by the working groups before depositing and all transactions are approved by the Parish Council.	Maintain current system and ensure there are receipts for all transactions including deposits. Limit the use of cheques and pay by BACS wherever possible in order to use Unity Trust Bank's payee verification tool. The Parish Council publishes an Internal Control Statement which further demonstrates procedures and safeguards in place.
Financial mismanagement	Moderate	Financial statements are produced for each meeting of the full council to include a statement of financial position and a schedule of payments for authorisation. Bank reconciliations and a report of financial position against the budget for the financial year are produced quarterly and for the financial year – these are scrutinised by the Chair of the Finance Sub-Committee.	Maintain current system. The Parish Council's Financial Regulations are reviewed annually to ensure that they are up-to-date and fit for purpose.

Adequacy of precept	Low	A budget is prepared before the start of each year to assess the required level of the precept which is applied for in writing by the Clerk from East Suffolk District Council. Actual income and expenditure are closely monitored quarterly, including against the budget.	Maintain current system.
Grants and CIL	Low	The Parish Council receives one regular grant from Natural England, which is cross-checked by them. Any one-off grants received are monitored by the Clerk to ensure they are spent on what the grant was originally applied for. Cross-checks at East Suffolk District Council ensure that CIL is spent correctly.	Maintain current system.
Best value accountability	Low	For work or purchases exceeding £3,000, the Parish Council adheres to its Financial Regulations and obtains at least three quotes to ensure the best price/quality possible. For any other amount, the Clerk and/or Members involved strive to obtain three estimates where possible in order to ensure value for money.	Maintain current system. The Parish Council's Financial Regulations are reviewed annually to ensure that they are up-to-date and fit for purpose.
Insurance	Low	An annual review is undertaken of all insurance arrangements including Employers and Employee liabilities.	Maintain current system.

INSURANCE, HEALTH & SAFETY			
Risk	Rating	Control measure	Actions and improvements
Maintenance of assets	Low	Monitor assets and perform repairs quickly before any disrepair worsens.	All assets owned by the Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the procedures of the Parish Council. Relevant assets are insured.
Damage to uninsured assets	Low	The asset register is regularly updated and those items identified as self-insured are either small enough to be covered by the Parish Council's reserves and would likely not be covered by the insurer's excess or are highly unlikely to be subject to loss.	To continue keeping asset register updated.
Public liability	Moderate	Risk of personal injury incurred on the Common, the Community Field, or at the allotments for which the Parish Council may be found liable.	Regular maintenance. Annual third-party inspection of playground equipment on the Community Field. Annual inspection of the benches etc. on the Common. Adequate insurance in place.

Fire Risk – Common	High	During periods of very dry/hot weather the 17.95ha site is vulnerable to the outbreak of fire. The Common Management Plan recognises this and periodic clearance/maintenance is carried out to create fire breaks which help reduce the risk. Warning notices about the dangers of fire are also posted around the area.	Common Advisory Committee to continue to monitor and programme work as necessary according to circumstances. Dialogue is held with the Suffolk Fire Brigade and improvements have been made for emergency vehicle access arrangements to the site.
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CONTINUITY OF OPERATIONS			
Risk	Rating	Control measure	Actions and improvements
Pandemic	Low	The finances of the Parish Council were not directly impacted by the COVID-19 pandemic and the Parish Council did not suffer any real loss of income. Although the situation has now returned to normal, future incidents of this kind are a complete unknown and so this item will remain listed as a potential (albeit low) risk to the functioning and running of the Parish Council.	Clerk to continue to monitor.
Loss of long-term incapacity of Clerk	Moderate	Temporary cover can be provided voluntarily by Members and SALC can provide locum cover.	Maintain current system and commence succession planning.
Loss or long-term incapacity of Members	Low	District Councillors to serve as temporary replacements to ensure quorum. Vacancies can be filled by co-option.	Maintain current system and commence succession planning.

RECORDS MANAGEMENT			
Risk	Rating	Control measure	Actions and improvements
Data protection including Freedom of Information requests and data subject requests.	Low	New General Data Protection Regulation came into effect in 2018. Significant implications and changes from DP Act of 1998.	The Parish Council has adopted a Data Protection Policy together with a Data Retention Policy. Clerk responsible for keeping under review in collaboration with the parish webmaster.
Council records – Paper	Moderate	Current paper records are stored at the Clerk's house.	Maintain current system. Damage (apart from fire) and theft is unlikely and so provision is adequate. The Clerk uses a shredder to dispose of confidential material. A lockable filing cabinet is used to keep records/equipment and chequebooks more secure. Some historical files now being transferred to the Westleton Archives.

			Westleton Archives is exploring more secure storage – it may be considered to hold Parish Council records as part of the archives for additional security and to mitigate risks of loss/theft at the Clerk’s home.
Council records – Electronic	Moderate	The Parish Council’s electronic records are stored by the Clerk in a password-protected ‘cloud’ on Google Drive.	Maintain current system.

COUNCIL MEMBERS			
Risk	Rating	Control measure	Actions and improvements
Members’ interests	Low	Interests are declared by members at Parish Council meetings. Members interests’ forms are reviewed regularly – these are held online by East Suffolk District Council as part of Openness and Accountability Best Practice.	Maintain current system. The Parish Council has adopted the Local Government Association National Councillor Code of Conduct.
Non-compliance with LGA National Councillor Code of Conduct	Moderate	Members reminded to refresh themselves on Code of Conduct requirements annually. Any breaches of the Code of Conduct reported to East Suffolk District Council Monitoring Officer. All Councillors reminded to complete and submit East Suffolk District Council’s Register of Interests Form.	Maintain current system.