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Town Clerk – Laura Chrysostomou

29 January 2026

You are hereby summoned to attend the meeting of:

### **Governance and Audit**

**Venue: The New Millennium Chamber, The Manor House, Church Street,  
Littlehampton BN17 5EW**

**Date:** Wednesday 4 February 2026

**Time:** 18.30 pm

### **Committee:**

Councillor Woodman – Chair  
Councillor Tilbrook – Vice Chair  
Councillor Lee  
Councillor May  
Councillor Northeast  
Councillor Daws

**Laura Chrysostomou, Town Clerk**

**Agenda 2025 to 2026**

#### **1. Evacuation Procedures**

#### **2. Filming of Council Meetings, Use of Social Media and Mobile Phones.**

During this meeting, the public are allowed to film the Committee and officers only from the front of the public gallery, providing it does not disrupt the meeting. Any items in the Exempt Part of an agenda cannot be filmed. If another member of the public objects to being recorded, the person or persons filming must stop doing so until that member of the public has finished speaking. The use of social media is permitted but all members of the public are requested to switch their mobile devices to silent for the duration of the meeting.

#### **3. Apologies**

#### **4. Declaration of Interest**

Members and Officers are reminded to make any declaration of disclosable pecuniary or personal and/or prejudicial interests that they may have in relation to items on this Agenda.

You should declare your interest by stating:

- a. the item you have the interest in
- b. whether it is a disclosable pecuniary interest, whereupon you will be taking no part in the discussions on that matter, or
- c.
  - i. Whether it is a personal interest and the nature of the interest
  - ii. Whether it is also a prejudicial interest
  - iii. If it is a prejudicial interest, whether you will be exercising your right to speak under Public Forum.

It is recorded in the register of interests that:

- Councillors May and Woodman are Members of Arun District Council.
- Councillor Northeast is a Member of Arun District Council and Chairman of the Keystone Centre Management Committee.

These interests only need to be declared at the meeting if there is an agenda item to which they relate.

## **5. Minutes**

To confirm the Minutes of the meeting held on 8 July 2025, circulated herewith, pages 4 to 7. In accordance with the Town Council's Standing Orders, Section 9a, Members are reminded that no discussion of the draft minutes of a preceding meeting shall take place except in relation to their accuracy.

## **6. Chair's Report and Urgent Items**

## **7. Public Forum**

Members of the public are invited to ask questions or raise issues which are relevant and are the concern of this committee. A period of 15 minutes is allocated for this purpose. If possible, notice of intention to address the Committee should be given to the Clerk by noon of the day of the meeting.

## **8. Officer's Report**

### **8.1 Annual Review of Corporate Risk Registers**

Report attached, pages 8 to 74.

### **8.2 Annual Review of Feedback**

Report attached, pages 75 to 81.

### **8.3 Annual Review of Internal Controls**

Report attached, pages 82 to 89.

**8.4 Business Plan Progress Report**

Report attached, pages 90 to 93.

**8.5 External Auditor Certificate and Report 2024 to 2025**

Report attached, pages 94 to 95.

**8.6 Internal Audit Report 2025 to 2026**

Report attached, pages 96 to 116.

**9. Exempt Business**

It is **Recommended** that:

The public and accredited representatives of the press be excluded from the Meeting under Section 100 Local Government Act 1972 due to the confidential nature of the business to be conducted.

**Minutes of a Meeting of the Governance and Audit Committee held in The  
New Millennium Chamber, The Manor House, Church Street, Littlehampton  
BN17 5EW on Monday 8 July 2025 at 6.30 pm.**

**Present:**

Councillor Woodman – Chair  
Councillor Tilbrook  
Councillor May  
Councillor Daws  
Councillor Tandy

**In attendance:**

Jon Short – Deputy Town Clerk and Responsible Financial Officer  
Juliet Harris – Assistant Town Clerk

**2025 to 2026**

**1. Evacuation Procedures**

The evacuation procedures were noted.

**2. Filming of Council Meetings, Use of Social Media, and Mobile Phones.**

The procedures were noted.

**3. Apologies**

There were apologies from Councillor Lee, Councillor Tandy attended as a substitute.

**4. Declaration of Interest**

Members and Officers were reminded to make any declarations of disclosable pecuniary or personal and/or prejudicial interests that they might have in relation to items on the agenda. The standing declarations were noted, and Councillor Tandy declared a personal interest across the agenda as member of Arun District Council.

**5. Minutes**

The minutes of the meeting held on 4 February 2025 were confirmed as a true record and signed by the Chair.

## **6. Chair's Report and Urgent Items**

There were none.

## **7. Public Forum**

There were no members of the public present and no written representations.

## **8. Officer's Reports**

### **8.1. Internal Audit Report 2024 to 2025**

8.1.1. The committee received a report, previously circulated, which set out the Final Internal Audit for the Town Council for the financial year 2024 to 2025. Members proceeded to review the auditor's recommendations in more detail and the Responsible Financial Officer (RFO) provided clarification on the following points. Regarding the VAT registration for the K2 Youth and Community Centre he confirmed that this had been completed and independent specialist advice regarding the MUGA payment had confirmed that no further action was required. Concerning the other points raised by the auditor in connection with the building, the RFO confirmed that the Town Council received a copy of the building's insurance from the freeholder.

8.1.2. He reported that the transfer to the new accounting system was taking longer than anticipated and consequently the review of the financial regulations, using the latest NALC model, would be outsourced and concluded by the end of the year. It was also noted that following completion of the year end, all balances would be finalised and the opening balances transferred to the new system. Provision was also being made to ensure that access to the previous six years financial reports was maintained in accordance with the retention requirements. These actions would address the auditor's recommendations regarding implementing the new system. Live reporting was a key component of the new system which would also enable better budget management in the future and the consolidation of some of the earmarked reserves balances as recommended by the auditor. It was also noted that the levels of earmarked reserves were reviewed by the individual committees as part of the budget setting process.

8.1.3. Regarding the imbalance on the VAT control account, the RFO confirmed that the variance in the claim for quarter four was £10,360 against a claim of £10,760 and that the difference of £419 was being investigated. It was also noted that the other matters raised by the auditor in connection with the verification of the CCLA property fund investment by councillor

signature and reporting the councillor sign off of the bank reconciliation to the Policy and Finance committee had been implemented.

- 8.1.4. Turning to the longer-term debt of £13,000, it was noted that only where all reasonable debt recovery procedures had been followed would a decision be made regarding formally writing off the debt. The auditor had recommended that the ability to recover it should be reassessed against the Town Councils Debt Recovery Policy. The RFO explained that in view of its age, the procedure would entail making a provision for the full value of the debt in the accounts. He confirmed that this was not writing off the debt completely and would enable collection activities to continue until the status of the debt was confirmed.
- 8.1.5. The Committee discussed the available options for recovering the debt, taking into account the sensitivities and complex history of the case. Given the length of time the debt had been outstanding, it was deemed prudent to crystalise the Town Council's position. However, the status of the debt remained uncertain, and it was considered sensible that collection efforts should continue in line with the Town Council's Debt Recovery Policy. It was noted that the Policy and Finance Committee would monitor the situation and consider any recommendations regarding the management of the debt.

**It was therefore resolved that:**

1. The Internal Auditor Final report for the 2024 to 2025 accounts be noted and that the actions to implement the Auditor's recommendations and updates as set out in minutes 8.1.1. to 8.1.5. above also be noted.

## **8.2. Business Plan Progress Report**

- 8.2.1. Members received and noted a report, previously circulated, which set out progress to primary areas of work on the committee's work plan for the 2025 to 2026. These related to the ongoing policy review work and the reviews of the Town Council's Financial Regulations and Standing Orders. As reported earlier in the meeting, the review of the Financial Regulations, using the latest NALC model, would be outsourced and concluded by the end of the year and it was envisaged that the review of the Standing Orders would be undertaken alongside this and include the schemes of delegation.

**It was resolved that:**

1. The Action Plan be updated with the revised timeframe for the completion of the reviews of the Town Council's Financial Regulations and Standing Orders.
2. The contents of the report be otherwise noted.

## 9. Exempt Business

There was none.

The meeting closed at 7.03pm.

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Chair

UNAPPROVED

# **Littlehampton Town Council**

**Non- Confidential**

**Committee: Governance and Audit**

**Date: 4 February 2026**

**Report by: Town Clerk and Head of Finance and Service Delivery**

**Subject: Annual Review of Corporate Risk Registers**

## **1. Summary**

For the Committee's information, attached as Appendix 1 to this report is the Town Council's Corporate Risk Management Strategy and Procedures.

For the Committee's consideration and approval, attached as Appendix 2 is the Council's Corporate Risk Register.

For the Committee's consideration and approval, attached as Appendix 3 is the Council's Business Plan Risk Register.

## **2. Recommendations**

The Committee is recommended to:

1. Note the outcome of the review of the Council's Corporate Risk Management Strategy and Procedures and that no changes are required.
2. Consider and comment upon the revised Corporate Risk Register, and, if satisfied, recommend it to Full Council for approval.
3. Consider and comment upon the revised Business Plan Risk Register, and, if satisfied, recommend it to Full Council for approval.

## **3. Background**

- 3.1 Local Councils are responsible for putting in place proper arrangements for the governance of their affairs and the stewardship of their resources. Part of good governance is the annual review of the Town Council's Corporate Risk Assessment.
- 3.2 Risk management is the process whereby Councils methodically address the risks associated with what they do and the services which they provide. Identifying things that could go wrong and taking proportionate steps to avoid this or manage the consequences.
- 3.3 Members are ultimately responsible for risk management because the risk threatens the achievement of policy objectives. The Governance and Accountability in Local Councils therefore recommends that once per year Members should:

- Take steps to identify and update their record of key risks facing the Council
- Evaluate the potential consequences for the Council if an event identified as a risk, takes place
- Decide upon appropriate measures to avoid, reduce or control the risk or its consequences, and
- Record any conclusion or decisions reached.

3.4 The Council's Corporate Risk Management Strategy and Procedures are attached as Appendix 1. These have been reviewed by the Town Clerk and Head of Finance and Service Delivery (HFSD) who confirm that only minor changes are required, such as changes to job titles.

3.5 The Council's Corporate Risk Register is attached as Appendix 2. The risks have been reviewed and updated by the Council's service managers and approved by the Town Clerk and HFSD.

3.6 The Council's Business Plan Risk Register is attached as Appendix 3. Again, the risks have been assessed by the Council's service managers and approved by the Town Clerk and HFSD. The Business Plan can be found at [download \(littlehampton-tc.gov.uk\)](http://download.littlehampton-tc.gov.uk)

3.7. Members are asked to consider and comment upon the Risk Registers and if satisfied, recommend them to Full Council for approval.

3.8 Councils are expected to make several representations and assertions in eight statements of assurance, which together comprise the Annual Governance Statement, about the accountability of the Council. The following statements appertain to this report. This Committees review of the Risk Register gives Council the assurance required to approve the Annual Governance Statement in June.

Statement	Explanatory Note
<p>5. "We carried out an assessment of the risks facing the Council and took appropriate steps to manage those risks, including the introduction of Internal Controls and/or external insurance cover where required."</p> <p>6. "We maintained throughout the year an adequate and effective system of Internal Audit of the Council's accounting records and control systems."</p>	<p>These representations cover the Council's responsibility to develop, implement and regularly monitor the effectiveness of systems of internal control covering:</p> <ul style="list-style-type: none"> <li>• The overall control environment, including internal audit;</li> <li>• The identification, evaluation and management of operational and financial risks;</li> <li>• Budgetary control and monitoring arrangements; and</li> <li>• Documentation and application of control procedures.</li> </ul>

#### **4. Financial Implications**

There are none arising from this report.

Laura Chrysostomou

Jon Short

**Town Clerk**

**Head of Finance and Service Delivery**

## Corporate Risk Management Strategy and Procedures

<b>Date</b>	23.03.2023
<b>Edition No and Date</b>	Edition 3
<b>Replaces</b>	Edition 2 February 2025
<b>Policy Maker</b>	Jon Short - Head of Finance and Service Delivery
<b>Responsibility</b>	Governance and Audit
<b>Resolution Number</b>	23.03.23 / 87.1.2.3.
<b>Review Cycle</b>	Reviewed annually, approved every four years or earlier in the event of legislative change

### This information pack contains:

Corporate Risk Management Strategy and Procedures
Policy: Corporate Risk Management Policy
Procedure: Corporate Risk Management Procedure
Appendix 1: Types of Risk
Appendix 2: Risk Ranking

<b>For reviews with no changes or minor changes only – agreed by Town Clerk and Head of Finance and Service Delivery</b>
One change – Removal of item stating <i>ensure appropriate risk taking is encouraged</i> as advised by G&A February 2025, presented for information to Governance and Audit Committee 04.02.2026
Full review for Full Council approval required February 2027

## Littlehampton Town Council Corporate Risk Management Strategy

### 1. Introduction

Corporate Risk Management (CRM) is defined as the threat that an event or action will adversely affect the Council's ability to achieve its objectives or to successfully execute its strategies. Risk management is about an organisation's ability to consider and manage risks to help it deliver its goals.

CRM is a corporate and systematic process evaluating and addressing the impact of risks in a cost-effective way and ensuring that all decision makers have the appropriate skills to identify and assess the potential for risks to arise and direct action as appropriate, all in a timely manner.

The definition recognises that risk is ever present and is not in itself a negative factor. The consideration of whether an event or action will present a substantive risk is the key. CRM can inform the decision-making process and stimulate and generate development of new opportunities, and ensure that where opportunities do arise, they are responded to appropriately.

“If a council doesn't have effective risk management, then it doesn't have effective management. That is because risk management is about making the right decisions and about achieving objectives once those decisions have been made. In short, risk management can ensure best value is achieved” – SOLACE (Society of Local Authority Chief Executives).

A risk is anything that could prevent the achievement of The Council's objectives. However, failure to act upon opportunities which present themselves could also prevent the successful or timely achievement of The Council's objectives. Hence CRM is about managing opportunities (by maximising these) and risks (by minimising these), in a formal, transparent, and effective manner such that it adds value to the Council.

The Council is aware that some risks will always exist and will never be eliminated. It acknowledges that it has a responsibility to manage hazards and risks and supports a structured and focused approach to managing them by approval of the following risk management strategy. In this way the Council will better achieve its corporate objectives and enhance the value of services it provides to the community.

## 2. Objectives of Risk Management

The objective of CRM is the identification, evaluation, control and review of threats and opportunities to all activities of the Council which can affect the achievement of its aims and objectives at all levels.

CRM enhances the likelihood of achieving successful outcomes whilst reducing the probability of failure and the uncertainty of achieving aims and objectives.

CRM is often incorrectly viewed as a burden on employees. However, when applied correctly, risk management assists employees and services, and hence the Council, to achieve stated objectives, whilst protecting staff, assets and resources against risk.

Littlehampton Town Council's CRM objectives are to:

- Identify, evaluate and manage the opportunities and risks to which the Authority is exposed, at all levels
- Enable effective delivery of services to local people and to minimise the risk of significant service failures
- Integrate risk management into the culture of the council
- Anticipate and respond to changing social, environmental, and legislative needs as well as changes in the internal environment
- Manage risk in accordance with best practice
- Minimise injury, damage, and losses
- Raise awareness of the need for risk management by all those connected with the council's delivery of services
- Enable better, more informed decision making at all levels within the Council
- Embed risk management into day-to-day management and working arrangements
- Protect physical assets, promote employee and public safety and maximise resources
- Learn from risk failures to improve the systems of internal control and risk management
- Promote good corporate governance and therefore contribute to the annual assurance statement incorporating the statement on internal control.

It is the responsibility of all Councillors and employees to have regard for risk management whilst carrying out their duties. Unchecked risks can result in a drain on resources that could better be directed to front line service provision and to meeting the Council's objectives.

This strategy enables risks and opportunities to be identified, evaluated, controlled, monitored, and reported. The process applies equally to both strategic and operational risks and is integrated into the business planning process.

The objectives will be achieved by:

- Establishing clear roles, responsibilities, and reporting lines within the Council for risk management
- Maintaining a strategic risk register
- Ensuring that risk management is explicitly considered in all decision making by requiring inclusion in all formal decision reports identifying the risks associated with the action proposed and the arrangement being put in place to manage these risks
- Reinforcing the importance of effective risk management as part of the everyday work of employees by offering training
- Carrying out regular risk assessments and monitoring arrangements on an on-going basis.

## **Corporate Risk Management Procedure**

### **1. Identifying the Risk**

Main Risk categories

- People
- Delivery of Services
- Reputation and Democratic Representation
- Financial
- Statutory/legal
- Fixed Assets
- IT and data
- General Public

Risks or barriers to achieving Corporate Objectives should be identified. Strategic risks to which the Council is exposed should be recorded in the Council's Risk Register. Appendix 2.1 lists the different types of risk.

Risks are identified through:

**Cause** - Identifying the hazards

**Effect** - Identifying the possible consequences of the cause

**Impact Rating** - Anticipating the significance of the risk

### **2. Evaluating the Risk**

The Impact Rating based on the Health and Safety Executive's approach is as follows: Also see Appendix 2.2.

#### **Likelihood**

**High** For example - is a daily activity, is out of Town Council control or there is a history of events.

**Medium**

**Low** For example – is a rare event or the hazard is secure with little to no danger.

**Impact**

**High** For example - will cause death, cause financial loss over £10,000, break the law, is fraudulent or would cease Town Council functions

**Medium**

**Low** For example - the dangers are low or it would have little to no effect on Council services.

Potential areas of risk which have been identified are then analysed using the Risk Matrix below to give an assessment of the likelihood of a risk materialising and the impact it would have on the Council. The action for each Risk should be prioritised according to the Risk Value, as seen in the following Risk Matrix:

<b>Impact</b>	<b>High</b>	3	3	6	9
	<b>Medium</b>	2	2	4	6
	<b>Low</b>	1	1	2	3
<b>Risk Matrix</b>		1	2	3	
		<b>Low</b>	<b>Medium</b>	<b>High</b>	
		<b>Likelihood</b>			

The Risk Value is calculated by multiplying the Impact score by the Likelihood score. Both Impact and Likelihood should be calculated based on the existing controls already in place.

The Risk Matrix should be used to score each identified risk. Firstly the Likelihood of the risk materialising and then the Impact a particular risk could have on the Council is recorded. This is why the risks identified should be specific.

The evaluation results are recorded in the Risk Register. Any risk that scores 4 (red) or more will be highlighted for an action plan. The Risk Register will be kept up to date by the Senior Management Team who will need to be informed if any amendments to the initial assessment are required. The Risk Register will be reviewed annually, or when an event occurs that might change the risk status.

### 3. Mitigation of Risk

The next step is to then consider what controls are in place to mitigate the

risk. A risk can be mitigated in two ways: one is to reduce the likelihood of it occurring, the other is to reduce the impact to the Council should the risk materialise. In other words what controls are there in place to reduce both the likelihood of a risk materialising and the impact should it do so?

An important point to note is that only controls which actually exist should be considered. If controls are not in place (for example it is planned to have these controls at a future date), then they cannot be considered as mitigating the risk. Controls which will be in place in the future should be considered as an action point in the Risk Register.

Record the current controls in the risk register.

#### 4. Dealing with Risk

Following evaluation there are five main control options to manage the risk:

- **Accept the Risk** – in some instances, low-scoring risks may be considered to be acceptable. The risk should be monitored and re-evaluated either annually or when an event occurs which alters the risk.
- **Manage the Risk** – Some form of prevention or control is necessary either to existing controls or by creating a new control. The control should reduce the impact or likelihood, and include timescales for the control to be in place.
- **Transfer the Risk** – to provide financial recompense/support, such as insurance, in the event of loss.
- **Modify the Risk** – Change the activity from which the risk has been identified.
- **Eliminate the Risk** – Withdraw from the activity. This measure would be considered if it was felt that the risk was too great or that the financial cost of mitigating controls was too high.

If the residual risk (risk after implementing the control measure) score is higher than acceptable, further action needs to be identified to manage the risk to reduce the score.

#### 5. Monitoring and Evaluating Risk

Risk analysis should be an on-going process, not a one off annual exercise. It should be carried out at regular intervals as identified appropriate for each service as part of the risk assessment. The ultimate aim is that the process becomes an integral part of service delivery.

The Town Clerk is responsible for ensuring the Corporate Risk Management Strategy is carried out and the Corporate Risk Register is kept up to date.

## Appendix 1: Types of Risk

<b>Strategic Risks</b>	<b>Operational Risks</b>
<b>Those which can affect the medium to long term goals and objectives of the Council.</b>	<b>Those which staff can encounter in their daily work.</b>
<b>Political</b> – failure to deliver local or central government policy, or meet the administration's manifesto commitments.	<b>Professional</b> – associated with the particular nature of each profession
<b>Economic</b> – affecting the ability of the Council to meet its financial commitments. These include budgetary pressures, failure to obtain adequate insurance cover, failure to take account of external economic changes (eg interest rates, inflation), and the consequences of investment decisions or the loss of an investment opportunity	<b>Financial</b> – associated with financial planning and control and the adequacy of insurance cover.
<b>Social</b> – effects of changes in demographic, residential or socio-economic trends on the Council's ability to deliver its objectives.	<b>Legal</b> – possible breaches of legislation eg age discrimination legislation.
<b>Technological</b> – capacity of the Council to deal with the pace/scale of technological change, or its ability to address changing demands. May also include the consequences of internal technological failures on the Council's ability to deliver its objectives.	<b>Physical</b> – related to fire, security, accident prevention and H&S.
<b>Legislative</b> – associated with current or potential changes in National or European Law.	<b>Contractual</b> – failure of contractors to deliver services or products to agreed costs or specification.
<b>Environmental</b> – consequences of progressing the Council's strategic objectives (e.g. in terms of energy efficiency, pollution, recycling, landfill, emissions etc.)	<b>Technological</b> – relating to reliance on operational equipment e.g. IT systems or products to the agreed cost and specification.
<b>Competitive</b> – affecting the competitiveness of services in terms of cost or quality and ability to deliver Value for Money.	<b>Environmental</b> - relating to pollution, noise or energy efficiency of ongoing service operation.
<b>Customer/Citizen</b> – failure to meet current and changing needs and expectations of customers and citizens.	
<b>People</b> - recruitment/retention of qualified staff, succession planning, over reliance on key officers or inability to implement change. Also, lack of clarity over roles and responsibilities.	
<b>Information</b> - Those associated with the security, accuracy, timeliness of any information held or given by the organisation.	
<b>Reputation</b> – adverse publicity in the media.	

Source: Chance or Choice? Risk Management in Local Government

## Appendix 2: Risk Ranking

### **Step One – Impact (Actual or Potential)**

To establish correct 'Descriptor' look in the table below in the four 'Impact' columns for the wording that best describes the event you are reporting. Note: If there are two or more descriptions that fit the event, then use the highest scoring Descriptor.

Descriptor (Score)	Impact on Individual	Scope of impact in terms of volume of people	Impact on the organisation	Financial Impact (estimated cost to reduce risk)
<b>HIGH (3)</b>	<b>Death;</b> Unexpected Death Suspected Homicide Suicide <b>Permanent Injury (Loss of function);</b> (emotional, psychological or physical), ill health or Damage AWOL/Missing Part.	Greater than 50 people	National/ International adverse publicity Temporary/ Extended Service closure Litigation potential greater than £500,000 Increased level of care for greater than 15 days	Greater than £10,000 (can be resolved at Member level)
<b>MEDIUM (2)</b>	<b>Semi-permanent Injury (Likely to be resolved within one year);</b> (emotional, psychological or physical), ill health or Damage	Greater than 3 people but less than 50 people affected	Local adverse publicity Litigation potential greater than £50,000 Increased level of care less than 15 days but greater than 5 days	Less than £10,000 but greater than £1,000 (can be resolved at Town Clerk level)
<b>LOW (1)</b>	<b>No permanent Injury (Probably be resolved in one month);</b> (emotional, psychological or physical), ill health or Damage <b>No identifiable Injury;</b> (emotional, psychological or physical), Damage or ill health.	Less than 3 people affected	Litigation potential less than £50,000 Increased level of care less than 5 days  No disruption to service	Less than £1,000 (can be resolved at Line Manager level)

### **Step Two – Likelihood of Occurrence**

Likelihood Rating is a matter of personal judgment. You must estimate what is reasonably going to happen by using the table below as a guide.

Likelihood	Descriptor	Score
<b>HIGH</b>	This type of event will happen again, (and frequently)	3
<b>MEDIUM</b>	This type of event may happen again, (50/50 chance of happening again)	2
<b>LOW</b>	This type of event is unlikely to happen again (remote chance)	1



# LCRS 5. Risks report

## Allotments

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

Your Duty = **Powers to provide allotments**

Requirement = **To maintain an up to date register of allotment holders.**

Aim =

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
49	Administration/ Legal	Inaccurate/out of date Allotment Register	Maintain proper register ensuring all amendments promptly recorded. Ensure agreement completed and signed by all parties prior to occupation. Photo to be taken of plot at point of handover to record condition and also completed when tenancy is terminated.	As and When	Low	Low	1	
415	Administration/ Legal			Annually	Low	Low	1	
467	Administration/ Legal	Provision of inadequate insurance cover	Carry out an annual review of Employers/Public Liability insurance to ensure that all appropriate risks are covered within the insurance policy.	Annually	Low	Low	1	
215	Environmental	Risk from plotholders inappropriately dumping rubbish on site. Increase of vermin if food waste is dumped.	Enforce controls in tenancy agreement. Make arrangements for removal and recharge if possible. A Team monitor when on site and scheduled to visit each site once a week. Monthly inspections also completed. Clear reporting structure to Town Council for any plot holder, LALGA, site representatives and A Team. Pest control feedback if they see an increase in vermin due to dumped waste.	Weekly	Medium	Low	2	
0	Environmental	Vermin from neighbouring sites	Allotment checks. Ensure open communication with boundary owners and District Council by <b>Facilities and Contracts Manager</b> .	Annually	Low	Medium	2	
301	Environmental	Loss of / Damage to water supply	Ensure that system is in place to report and rectify all faults. Monthly checks of sites to ensure any leaks are identified and rectified.	As and When	Low	Low	1	
446	Environmental	Vermin	Define responsibility for standards of hygiene/cleanliness etc. of site. Enforce conditions of Tenancy Agreement. Independent contractor retained to carry out periodic physical inspection and take remedial action. Report, record & maintain liaison with appropriate enforcement agencies.	Annually	Low	Low	1	



# LCRS 5. Risks report

## Allotments

Your Duty = **Powers to provide allotments**

Requirement = **To minimize the impact of vandalism**

Aim =

### Littlehampton Town Council Assessment for year 2026 To 2027

Appendix 2

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
448	Environmental	Vandalism	<p>A Team to visit sites weekly. Review Security. Report, record &amp; maintain liaison with appropriate enforcement agencies.</p> <p>A team to respond promptly to any complaints of vandalism.</p> <p>Clear reporting structure to Town Council for any plot holder, LALGA, site representatives and A Team.</p> <p>Tenants are instructed to report any incidents to Sussex Police, and our Admin team do the same. For crime or anti-social behaviour that is taking place, tenants are instructed to call 999</p>	As and When	Medium	Low	2	
214	Environmental	Untidy Plots	<p>Define responsibility in Agreement &amp; enforce requirements</p> <p>A Team monitor when on site and scheduled to visit each site once a week. <b>Facilities and Contracts Manager</b> undertakes regular check ups.</p> <p>Inspection by <b>Head of Department</b> as required.</p> <p>Clear reporting structure to Town Council for any plot holder, LALGA, site representatives and A Team.</p> <p>Notify Allotment holder of problem &amp; serve notice where necessary.</p> <p>Liaise where appropriate with co-opted members of Allotments Working Group.</p>	Monthly	Medium	Low	2	
447	Financial	Failure to review rents and charges	Review allotment rents and charges annually as an integral part of the annual budget process.	Annually	Low	Low	1	
449	Financial	Failure to collect rents and charges	<p>Maintain proper records of income received and banked.</p> <p>Enforce provisions of tenancy agreements.</p> <p>Maintain allotment register.</p> <p>Follow defined procedure for outstanding debt.</p> <p>Reconciliation of allotment &amp; accounts software.</p>	Quarterly	Low	Low	1	
0	Financial	Insufficient planning for required works	Allotment strategy in place to factor in any unforeseen costs of cap expenditure / maintenance works	Annually	Low	Low	1	



# LCRS 5. Risks report

## Allotments

Your Duty = **Powers to provide allotments**

Requirement = **To control and minimize empty allotments**

Aim = **To follow lettings policy.**

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
310	Physical	Unoccupied Plots/loss of income	Maintenance of waiting list with details on website, contact details on allotment notice boards and regular reports in local free press/facebook, if required.	Monthly	Low	Medium	2	
59	Physical	Maintenance of Council owned vehicles and equipment	Ensure that vehicles and equipment is properly maintained through regular inspection/servicing. Ensure that proper maintenance records are complete and up to date. Ensure that responsibility is defined and any training requirement is complete. Ensure vehicles are insured, taxed and MOTed.	Annually	Low	Medium	2	
60	Physical	Security	Ensure that responsibility of allotment holders is clearly defined in tenancy agreement and that they have a clear method of reporting incidents. Periodic site visits by the Amenity team.	Annually	Low	Low	1	
212	Physical	Public Injury as a result of contractor or Amenity Team	Ensure that contract requires provision of appropriate insurance cover and other necessary documentation and inspect documentation to confirm compliance.	As and when	Low	Low	1	
445	Physical	Personal injury	Ensure that any conditions that might lead to personal injury are minimised and properly controlled. Carry out periodical examination of allotment environment. Ensure appropriate training of staff to use equipment.	Monthly	Low	Medium	2	

Completed by:

Date:

Position:

No of risks scored

17

Average score:

1.4



# LCRS 5. Risks report Bye Laws

Littlehampton Town Council  
Assessment for year 2026 To 2027

Appendix 2

Your Duty = Power to make bye-laws in regard to

Requirement = Need to maintain a comprehensive register of all byelaws

Aim =

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
105	Physical	Failure to maintain register. Failure to enforce.	Ensure that the Rosemead Park byelaw is regularly reviewed. Ensure enforcement authorities are aware of byelaw and liaise with them where issues arise.	Annually	Low	Medium	2	

Completed by:

Date:

Position:

No of risks scored

1

Average score:

2.0



# LCRS 5. Risks report Clocks

Littlehampton Town Council  
Assessment for year 2026 To 2027

Appendix 2

Your Duty = Power to provide public clocks

Requirement = To ensure that all risks are adequately covered

Aim =

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
103	Administration/ Legal	Provision of adequate insurance cover	Ensure that all risks are reviewed annually. Ensure that appropriate insurance cover is in place.	Annually	Low	Low	1	
116	Financial	Inadequate budget Provision	Ensure that anticipated costs are adequately provided for in Budgetary process. Council approval for any unexpected expense to be met from reserves/virement.	Annually	Low	Low	1	
109	Physical	Maintenance of Clock	Ensure any contract requires provision of appropriate insurance cover and other necessary documentation and inspect documentation to confirm compliance. Ensure appropriate maintenance is carried out. Maintain proper records of work done.	Annually	Low	Low	1	
108	Physical	Security of Clock	Ensure appropriate arrangements in place.	Annually	Low	Low	1	

Completed by:

Date:

Position:

No of risks scored

4

Average score:

1.0



# LCRS 5. Risks report

## Code of Conduct

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

Your Duty = **Duty to adopt a code of conduct**

Requirement =

Aim =

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
356	Administration/ Legal	Failure to maintain /Update Register of Interests/Gifts	Ensure all Council members are aware of their statutory responsibilities. Maintain appropriate registers and publish on website.	Annually	Low	Medium	2	
0	Administration/ Legal			Annually	Low	High	3	
0	Professional	There is no policy or guidance resulting in misconduct	Code of Conduct (CoC) is in place, regularly reviewed with input from the Monitoring Officer. Regular training delivered on CoC.	Annually	Low	Low	1	
0	Professional	Reputational Hazard	Induction training with Monitoring Officer, guidance issued and annual review by G&A.		Low	Medium	2	

Completed by:

Date:

Position:

No of risks scored

4

Average score:

2.0



# LCRS 5. Risks report Community Centres

Your Duty = **Power to provide and equip buildings for use of clubs having**

Requirement = **To meet all statutory requirements for service provision**

Aim =

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

## Littlehampton Town Council Assessment for year 2026 To 2027

Appendix 2

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
136	Administration/ Legal	Failure to obtain all necessary licences, music, weddings, etc	Define responsibility for obtaining licences. Maintain adequate records of licence application, renewal etc.	Annually	Low	Medium	2	
131	Administration/ Legal	Maintenance of diary of events/usage	Define responsibility for maintenance of diary. Completed booking/application a pre-requisite to facility hire. All applications to be cross referenced to account/receipt number and filed.	Annually	Low	Medium	2	
140	Environmental	Vandalism	Review security and monitor all areas on a regular basis. Report, record & maintain liaison with local appropriate enforcement agencies. Instigate legal action against perpetrators where appropriate.	Annually	Low	Medium	2	
144	Environmental	Pollution, ie. noise, litter etc.	Ensure that adequate controls/conditions are included in booking application form. Ensure that all users are aware of conditions attached to use of premises. Define policy for dealing with offenders. Report, record & maintain liaison with local appropriate enforcement agencies.	Annually	Low	Medium	2	
138	Environmental	Cleaning	Define responsibility for cleanliness/hygiene of premises. Keep a maintenance log/cleaning regime and arrange for periodical checks.	Monthly	Low	Medium	2	
127	Financial	Failure to review charges	Review all charges annually as an integral part of the budget process.	Annually	Low	Medium	2	
0	Financial	Insufficient forward planning of sites usage	Production of individual <b>community centre</b> action plans. Admin team tasked with leading promotion and marketing.	Annually	Low	Low	1	
0	Financial	Associated build costs for new Community Centres	Check reserves and funding streams that may be required.  Separate Risk Assessments are in place for the new Community Centres		Low	Low	1	



# LCRS 5. Risks report Community Centres

Your Duty = **Power to provide and equip buildings for use of clubs having**

Requirement = **To ensure that all income is received and properly banked.**

Aim =

## Littlehampton Town Council Assessment for year 2026 To 2027

Appendix 2

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
128	Financial	Failure to collect income	<p>Define responsibility for collection of income.</p> <p>Maintain an effective receipting system and bank promptly.</p> <p>Maintain proper records of income received and banked.</p> <p>Enforce provisions of user agreements.</p> <p>Reconciliation and unpaid invoices chased monthly.</p> <p>Regular financial report to Council.</p>	Quarterly	Low	Medium	2	
432	Financial	Inadequate budget provision	<p>Ensure that anticipated costs are adequately provided for in Budgetary process.</p> <p>Council approval to be sought for any unexpected expense to be met from reserves/virement.</p>	Annually	Low	Medium	2	
0	Financial	Sufficient money insurance cover	<p>Periodically during renewal process, discuss with insurers to seek advice on current money cover levels.</p> <p><b>When a new centre is built, provide a rebuild cost estimate for insurers to ensure adequate provision in place.</b></p>		Low	Low	1	
17	Physical	Personal injury	<p>Ensure that all staff have appropriate training and adhere to approved working practices.</p> <p>Communication of risks and safe systems.</p> <p>Ensure that the correct, properly maintained equipment is available as appropriate.</p> <p>Assessment of capacity and risk assessment by hirers.</p> <p>Ensure that any risks to the public are minimised and eliminated wherever possible.</p> <p>Maintain records of staff training.</p> <p>Maintain records of any injuries.</p> <p>Define responsibility in job descriptions etc.</p>	Annually	Low	Medium	2	
431	Physical	Security of equipment	<p>Ensure that responsibility of users is clearly defined in hire/user agreement.</p> <p>Allocate responsibility for security/control.</p> <p>Maintain records of loss or damaged equipment.</p> <p>Maintain asset and equipment register.</p>	Annually	Low	Medium	2	



# LCRS 5. Risks report

## Community Centres

Your Duty = Power to provide and equip buildings for use of clubs having

Requirement = To safeguard against fire risk

Aim =

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Littlehampton Town Council  
Assessment for year 2026 To 2027

Appendix 2

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
0	Physical	Fire	<p>Ensure Health/Safety testing complete.</p> <p>Ensure appropriate staff training.</p> <p>Provide for strict security/control and appropriate storage of combustible materials held by Council.</p> <p>Provide appropriate extinguishers etc.</p> <p>Ensure appropriate signage in place.</p> <p>Ensure appropriate regulations/controls in hire documentation.</p> <p>Annual Fire risk assessment.</p> <p>Hirers receive written instructions on what to do in the event of a fire.</p>	Quarterly	Low	Low	1	
0	Physical	Bouncy Castle equipment being faulty	T&Cs which state testing of equipment such as PAT testing		Low	Medium	2	
141	Physical	Maintenance of equipment	<p>Ensure that equipment is properly maintained through regular inspection/servicing &amp; keep the proper maintenance records.</p> <p>Ensure that responsibility is defined and any training requirement is complete.</p> <p>Ensure that proper contractual arrangements are in place for specialist/other services.</p> <p>Ensure any contract requires provision of appropriate insurance cover and other necessary documentation and inspect documentation to confirm compliance.</p> <p>Arrange adequate insurance cover.</p>	Annually	Low	Medium	2	



# LCRS 5. Risks report Community Centres

Your Duty = **Power to provide and equip buildings for use of clubs having**

Requirement = **To ensure that council property is properly maintained and**

Aim =

Littlehampton Town Council  
Assessment for year 2026 To 2027

Appendix 2

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
0	Physical	Maintenance of buildings	<p>Define responsibility for maintenance.</p> <p>Maintain detailed records of work scheduled and completed.</p> <p>Carry out regular inspections of all buildings.</p> <p>Ensure that proper contractual arrangements are in place for specialist/other services.</p> <p>Ensure any contract requires provision of appropriate insurance cover and other necessary documentation and inspect documentation to confirm compliance.</p> <p>Arrange adequate insurance cover.</p>	Monthly	Low	Low	1	
143	Physical	Security of Hazardous Substances + D73	<p>Define responsibility for use and control &amp; provide for any necessary training and appropriate clothing.</p> <p>Assessments carried out.</p> <p>Ensure that any necessary licences, certificates for use have been obtained &amp; that security is sound.</p> <p>Ensure correct and secure storage.</p> <p>Ensure that any disposals are properly dealt with.</p> <p>Maintain proper records.</p> <p>Refresher training for Caretaking team.</p>	Annually	Low	Medium	2	
16	Physical	Security of buildings	<p>Allocate responsibility for security/control of premises.</p> <p>Define policy and provide for security.</p> <p>Staff employed or contract with service provider in place.</p> <p>Appropriate staff training complete.</p> <p>Detailed schedules/records maintained.</p> <p>Liaison with local enforcement agencies maintained.</p>	Annually	Low	Medium	2	

Completed by:

Date:

Position:

No of risks scored

19

Average score:

1.7



# LCRS 5. Risks report Computing

Your Duty = Power to facilitate discharge of any function

Requirement = Maintain security of computer

Aim =

Littlehampton Town Council  
Assessment for year 2026 To 2027

Appendix 2

**Scoring note:**  
Low = 1,  
Medium =2  
and High =3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
0	Physical	Loss/damage arising from unauthorised use.	Restrict access through use of controlled passwords. Passwords set for automatic renewal with specified criteria for secure passwords. Maintain physical security of computer and site.	Annually	Low	Low	1	
0	Physical	Loss arising from theft/misappropriation	Allocate responsibility for security of equipment. Maintain high security of site and equipment. Take particular care in respect of laptops/peripherals.	Annually	Low	Medium	2	
365	Technical	Crash of IT System - loss of all records - loss of Broadband	Daily backup of data onto cloud backup. Daily & Monthly backup of data for financial records. Ensure that equipment is properly maintained. Restrict access to authorised users. Ensure that only approved software is used. Maintain effective anti virus software. Use reputable provider for Broadband.	Monthly	Low	Medium	2	
0	Technical	Loss of data/ability to work due to machine failure	Rolling replacement programme Updates to computers as advised by IT Provider Budget for future replacements.	Annually	Low	Medium	2	

Completed by:

Date:

Position:

No of risks scored

4

Average score:  
1.8



# LCRS 5. Risks report

## Council Property and Documents

### Littlehampton Town Council Assessment for year 2026 To 2027

Appendix 2

*Your Duty* = **Duty to disclose documents and to adopt publication scheme**

*Requirement* = **To ensure provision has been made to meet rising costs and**

*Aim* = **Review all utility costs with impartial utility expert**

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Category	Description	Review	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
0	Financial	Impact of rising utility costs					
0	Financial	Injury to members of the public					
314	Financial	Legal Liability as a result of Asset Ownership					
0	Financial	Incorrect/ non recording of Assets					
312	Physical	Loss / Damage to Civic Regalia					
307	Physical	Loss of assets					
313	Professional	Failure to effectively process documents					



# LCRS 5. Risks report

## Council Property and Documents

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

Your Duty = Duty to disclose documents and to adopt publication scheme

Requirement =

Aim =

Scoring note:  
Low = 1,  
Medium =2  
and High =3

Ref	Risk	Impact on Council Value	Likelihood of Council Value	Your action required	
				Review	Average score:
				No of risks scored	6

Completed by:

Date:

Position:

No of risks scored

6

1.3



# LCRS 5. Risks report

## Employment of Staff

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

Your Duty = **Duty to Appoint**

Requirement = **To ensure that the council fulfills it's responsibilities.**

Aim =

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
364	Administration/ Legal	Failure to comply with Employment Law	Issue contracts of employment to all employees. Awareness of new legislation. Subscribe to appropriate organisations for regular updates and Training.	As and When	Low	Medium	2	
352	Professional	Attacks on Personnel	Ensure that an effective security system is in operation. Ensure appropriate insurance cover held. Ensure other workers in building are aware of staff working alone. Ensure staff have telephone access at all times during their work. Instruct out of office hours staff to refuse admittance to the Council Offices to people unknown to them. Lone working policy issued to lone workers.	Monthly	Low	Medium	2	
358	Professional	Loss of key staff	Ensure procedures for covering key functions are documented. Ensure files (electronic and paper), databases and software can be accessed by appropriate staff. Consider and check contingency arrangements, such as contracting personnel to undertake/cover key functions.	Annually	Low	Medium	2	
363	Professional	Lack of Employee motivation/efficiency	Ensure that each employee has job description. Arrange regular staff appraisals. Maintain appropriate staff records. Defined training policy in operation.	Annually	Low	Medium	2	
362	Professional	Lack of Training	Determine a policy for training. Arrange annual review. Regular Staff Appraisals to highlight any training needs. Take advantage of any localised training through local associations, SLCC etc. Encourage staff to network with other officers in the area. Maintain appropriate training records.	Annually	Low	Low	1	
38	Professional	Inability to retain and recruit staff	Review salary and staff structures regularly. Regular Staff Appraisals. Complete exit questionnaire.	Annually	Low	Medium	2	



# LCRS 5. Risks report

## Employment of Staff

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

Your Duty = **Duty to Appoint**

Requirement = **To minimize risk arising from high turnover of staff.**

Aim =

Ref	Risk	Hazard	Control
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**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Review timing	Likelihood of occurrence	Impact on Council	Risk Value	required (> 3)
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Completed by:

Date:

Position:

No of risks scored

6

Average score:

1.8



# LCRS 5. Risks report

## Entertainment and the arts

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

Your Duty = Provision of entertainment and support of the arts

Requirement = To plan events to ensure successful and safe delivery

Aim =

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
0	Administration/ Legal	Inadequate Event Planning	Event management Plan created for each event. Risk Assessment completed for each event. High risk events liaise with Safety Advisory Group.	As and when	Low	High	3	
149	Administration/ Legal	Lack of staff training	Determine Council policy for training. Ensure that all staff receive appropriate training where necessary. Maintain records of training provided.	Annually	Low	Medium	2	
442	Administration/ Legal	Absence of key staff	Define responsibility for staff control. Ensure that proper arrangements are in place to meet service requirements. Have arrangements in place for emergency cover.	Annually	Low	Medium	2	
382	Administration/ Legal	Provision of inadequate insurance cover	Carry out annual review of insurance to ensure appropriate cover in place. Ensure that any contractual insurance requirements are met. Examine cover held by service providers.	As and When	Low	High	3	
0	Environmental	Mass Crowd Misbehaviour	Event Management Plan created for each event. Risk Assessment completed for each event. High risk events liaise with Safety Advisory Group. Direct liaison with police.	As and when	Low	Medium	2	
169	Environmental	Noise pollution	Where appropriate set conditions in hire documentation. Carry out regular site inspections. Maintain record of any complaints received and instigate prompt action where appropriate. Liaise with local enforcement agencies. Include in event management plans.	As and when	Low	Medium	2	
429	Environmental	Vandalism	Maintain efficient and effective security. Maintain liaison with local enforcement agencies. Take action as appropriate against offenders.	As and When	Low	Medium	2	
167	Financial	Failure to review rents and charges	Review all charges annually	Annually	Low	Medium	2	



# LCRS 5. Risks report

## Entertainment and the arts

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

Your Duty = Provision of entertainment and support of the arts

Requirement = To maximize income due to the council

Aim =

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
170	Financial	Failure to collect rents and charges for event stallholders	Define responsibility for collection of income. Ensure that all income due to the Council and received is properly recorded. Make provision for prompt banking. Issue tickets and receipts for all income received. Follow defined procedure for reminders in respect of unpaid accounts. Take appropriate recovery action where necessary. Arrange appropriate internal audit testing. Council approval required for write-off on any irrecoverable debts.	As and When	Low	Medium	2	
165	Financial	Failure to deliver the events planned	Ensure that the resource requirements are detailed in the budget process and approved by committee. Use reputable/experienced/quality contractors who can deliver to brief and help with back up provision.	As and When	Low	High	3	
171	Financial	Contractual arrangements with service providers- films, artistes etc.	Ensure that a signed contract is in place as pre requisite of service provision. Ensure any contract requires provision of appropriate insurance cover and other necessary documentation and inspect documentation to confirm compliance. Check/enforce contract conditions in interest of Council.	As and when	Low	High	3	
0	Fire	Fire	Ensure Health/Safety testing complete. Follow Fire Safety Risk Assessment Guide for open air event and venues issued by HM Gov. Ensure appropriate staff training. Provide appropriate extinguishers etc. Ensure appropriate signage in place. Examine service providers documentation. Ensure appropriate regulations/controls in hire documentation. Ensure emergency evacuation plans in place.	As and When	Low	High	3	



# LCRS 5. Risks report

## Entertainment and the arts

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

Your Duty = Provision of entertainment and support of the arts

Requirement = To ensure proper maintenance of equipment and minimize

Aim =

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
440	Physical	Faulty Equipment	<p>Determine responsibility for use and control.</p> <p>Check equipment before each use.</p> <p>Arrange contract maintenance for specialist equipment.</p> <p>Provide for any necessary staff training.</p> <p>Provide for appropriate protective clothing.</p> <p>Ensure that any necessary licences, certificates for use have been obtained.</p> <p>Ensure that security is sound.</p> <p>Ensure that any disposals are properly dealt with.</p> <p>Maintain proper records.</p>	As and When	Low	High	3	
0	Physical	Terrorism	<p>Event Management Plan created for each event.</p> <p>Risk Assessment completed for each event.</p> <p>Develop major incident plan.</p> <p>High risk events liaise with Safety Advisory Group.</p> <p>Direct liaison with police.</p>	As and when	Low	High	3	
173	Physical	Loss of equipment	<p>Define policy for security of premises and equipment.</p> <p>Determine responsibility for security/control of equipment.</p> <p>Ensure effective security arrangements in place.</p> <p>Maintain asset register.</p>	Annually	Low	Medium	2	

Completed by:

Date:

Position:

No of risks scored

15

Average score:

2.5



# LCRS 5. Risks report

## Financial Management

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

Your Duty = Duty to ensure responsibility for financial affairs

Requirement = To ensure all expenditure is intra vires

Aim =

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
0	Administration/ Legal	Incurring expenditure without proper legal authority	Ensure through budgetary process. Cheque signatories 2 Members up to a value of £249,999 and 3 Members over £250,000. Internet banking signatories 1 Member and Town Clerk up to £50,000.	Annually	Low	Medium	2	
0	Administration/ Legal	Failure to maintain record of Council assets.	Define responsibility for maintenance of asset register. Ensure that all acquisitions/disposals are accurately and promptly recorded. Carry out periodical inventory checks.	Annually	Low	Medium	2	
302	Administration/ Legal	Failure to comply with HMRC Regulations on Tax	Maintenance of comprehensive records of all calculations of income tax, national insurance deducted from pay. Regular returns to HMRC; <b>prepared by the payroll provider; checked by the RFO.</b> Periodic checks by the FO, internal audit and the Town Clerk. Arrange prompt payment of all sums due.	Quarterly	Low	Medium	2	
303	Administration/ Legal	Failure to comply with HMRC Regulations on VAT	Ensure that value added tax is properly administered. Refer to guidance in HMRC Notice 749. Seek further guidance from HMRC where necessary. Ensure that all input tax and output tax is properly recorded. Complete and submit VAT claims promptly and on a regular basis. Reconcile claims to cashbook. Seek paid advice from VAT specialist when required.	Quarterly	Low	Medium	2	
0	Environmental	Rising utility costs	Expert advice from Utility Bureau		Low	Medium	2	
0	Financial	Loss of income through poor banking arrangements including borrowing and lending	Annual Investment Strategy approved by Council annually.	Annually	Low	Low	1	
305	Financial	Risk to third party as a consequence of providing a service	Ensure that appropriate insurance cover/policy is in force.	Annually	Low	Medium	2	



# LCRS 5. Risks report

## Financial Management

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

Your Duty = Duty to ensure responsibility for financial affairs

Requirement = To ensure that effective financial controls are in place

Aim =

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
306	Financial	Loss of money through theft/misappropriation	<p>Determine responsibility for cash at all sources.</p> <p>Ensure that receipts are issued for all cash income.</p> <p>Ensure that secure arrangements are in place for all monies held pending banking.</p> <p>Ensure that proper arrangements are in place for prompt recording and banking of all cash received.</p> <p>Ensure regular bank reconciliation.</p> <p>Arrange regular reports to Council.</p> <p>Ensure that Council holds adequate fidelity guarantee insurance.</p> <p>2 Members to sign cheques up to £249,999 and 3 members for any over £250,000. Town Clerk and 1 Member to autorise internet payments.</p> <p>Weekly checking of bank statements by TC for large extraction of funds.</p>	Monthly	Low	Low	1	
347	Financial	Poor Financial Management	<p>Determine responsibility for the management of the financial affairs of the Council.</p> <p>Maintain and review Standing Orders/Financial regulations/Procurement Policy and circulate/communicate to staff.</p> <p>Maintain an effective budgetary control/financial reporting system.</p> <p>Maintain an effective Internal Audit.</p>	Annually	Low	Medium	2	
360	Financial	Failure to set a Precept within sound budgeting arrangements	<p>Determine responsibility of Clerk/Committee/Council.</p> <p>Ensure that presentation to Committee &amp; Council follows an agreed timetable.</p> <p>Ensure that Precept is set as a result of a full report detailing requirements for forthcoming year for all heads of income and expenditure.</p> <p>Review all charges made by the Council.</p> <p>Review adequacy of all balances and reserves.</p> <p>Ensure that effective budget monitoring is in place throughout the year.</p>	Annually	Low	Medium	2	



# LCRS 5. Risks report

## Financial Management

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

Your Duty = **Duty to ensure responsibility for financial affairs**

Requirement = **To minimise the risk of loss due to**

*Aim =*

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
0	Financial	Failure to maintain an effective payments system	<p>Determine responsibility for control of expenditure.</p> <p>All payments to be supported by an invoice/voucher.</p> <p>All detail to be checked and payment entered into a cashbook.</p> <p>All payments up to £249,999 to be approved by 2 Members who are cheque signatories or 3 Members if over £250,000</p> <p>All cheques to be signed by at least two authorised Members. All internet banking transactions authorised by the Town Clerk and 1 authorised Member.</p> <p>All expenditure to be the subject of sound budgetary control.</p>	Monthly	Low	Medium	2	
0	Financial	Payment made to non existent supplier	<p>Segregation of duties. POs <b>raised by officers</b> and authorised by senior officer. Invoices processed by Finance Officer. Authorised by RFO. PO/Invoice given to signatories when signing. TC initials cheques/RFO initials printed copy of online payments. Procurement Procedures. Financial Regs.</p>		Low	Low	1	
304	Financial	Failure to ensure proper use of funds under specific powers under section 137 of LG Act 1972	<p>Ensure that all expenditure under section 137 is separately recorded in the cashbook.</p> <p>Ensure that total expenditure does not exceed the statutory limitation for the Council.</p> <p>Ensure that all grant applications are complete and fully supported prior to submission to committee/Council</p> <p>Ensure that all approvals are properly recorded in Council minutes.</p> <p>Ensure that no alternative statutory authority is available.</p>	Annually	Low	Medium	2	



# LCRS 5. Risks report

## Financial Management

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

Your Duty = Duty to ensure responsibility for financial affairs

Requirement = To minimise the risk of loss

Aim =

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
41	Financial	Failure to keep proper financial records	Define responsibility through appointment of RFO. Ensure appropriate Standing Orders and Financial Regulations in place that are subject to periodic review. Monthly Bank reconciliation and statements for all accounts reviewed by Chair of P & F. Implement effective independent Internal Audit. Arrange for quarterly financial reports to Committee/Council.	Monthly	Low	Medium	2	
0	Financial - Payroll	Hours claimed incorrectly on timesheets	Employee & Line Manager sign, Officer completes initial checks and raises queries, RFO checks, TC authorises all timesheets		Low	Low	1	
0	Financial - Payroll	Fictitious /duplicate staff on payroll	Payroll provider runs payroll, RFO checks accuracy. TC signs new employee forms, timesheets and staff amendment forms of all staff paid. TC authorises payment in bank. Internal Audit checks bi-annually		Low	Low	1	

Completed by:

Date:

Position:

No of risks scored

16

Average score:

1.7



# LCRS 5. Risks report

## General Data Protection Regulation

Littlehampton Town Council  
Assessment for year 2026 To 2027

Appendix 2

*Your Duty* = Duty to comply with data protection principles

*Requirement* = Duty to demonstrate compliance with data protection

*Aim* =

**Scoring note:**  
Low = 1,  
Medium =2  
and High =3

Ref	Requirement	Description	Review	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
0	Administration/ Breach of data protection principles Legal	Policy and Procedure for Data Protection and record retention. Privacy Notices. Training in data protection. Registered with ICO.	Daily	Low	Medium	2	
0	Administration/ Breach of confidentiality Legal	Registered under the Data Protection Act. Formalise Procedure for dealing with Confidential Data. Train all staff on Data Protection Legislation.	Daily	Low	Low	1	

**Completed by:**

**Date:**

**Position:**

No of risks scored

2

**Average score:**

1.5



# LCRS 5. Risks report

## Gifts

Your Duty = Power to accept

Requirement = To protect interest of Council and Members

Aim =

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
453	Administration/ Legal	Bribery - Failure to notify/record gifts	Ensure that all staff/members are aware of responsibilities. Maintain gift register and publish on website.	Annually	Low	Medium	2	

Completed by:

Date:

Position:

No of risks scored

1

Average score:

2.0



# LCRS 5. Risks report Investments

Your Duty = Power to participate in schemes of collective investment

Requirement = To maintain proper records.

Aim =

## Littlehampton Town Council Assessment for year 2026 To 2027

Appendix 2

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
200	Administration/ Legal	Maintenance of Investment Register	RFO responsible for maintenance of investment register. Maintain effective Internal Audit.	Annually	Low	Low	1	
199	Financial	Failure to review interest rates etc.	Determine policy and responsibility for investment of Council funds. Carry out regular review to ensure maximum return is achieved.	Annually	Low	Medium	2	
198	Financial	Inappropriate investment	Define policy and responsibility for investment of Council funds. Annual Investment Policy review.	Annually	Low	High	3	
377	Financial	Financial Loss i.e. theft	Determine policy/responsibility for investment. Ensure that type of investment is subject to Council approval. Ensure that transactions where appropriate are subject to counter signatures of Clerk/authorised Council Members. Arrange for regular financial/monitoring report to Council. Only allow transfers between Council Accounts	Annually	Low	Medium	2	

Completed by:

Date:

Position:

No of risks scored

4

Average score:

2.0



# LCRS 5. Risks report Land

Your Duty = **Power to acquire by agreement, to appropriate, to dispose of**

Requirement = **To ensure that all assets of the council are properly recorded.**

Aim =

## Littlehampton Town Council Assessment for year 2026 To 2027

Appendix 2

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
25	Administration/ Legal	Maintenance of Asset Register	RFO responsible for maintenance of an asset register.	Annually	Low	Low	1	
20	Environmental	Fly tipping	Define policy/responsibility for site control/security. Carry out periodical site inspection. Provide proper facilities for control and removal of waste. Record, report & maintain liaison with appropriate enforcement agencies.	As and When	Low	Low	1	
21	Environmental	Maintenance of land including grass cutting	Define responsibility for maintenance and ensure that a planned programme is in place. Maintain adequate records of inspection to ensure that maintenance has been properly carried out.	Annually	Low	Low	1	
413	Environmental	Vandalism	Review security and monitor all areas on a regular basis. CCTV to be installed where appropriate Record, report & maintain liaison with appropriate enforcement agencies.	Weekly	Low	Low	1	
23	Financial	Inadequate budget provision	Ensure that all anticipated income/costs are provided for in Budgetary process.	Annually	Low	Low	1	
239	Physical	Public/Personal Injury	Risk Assessments undertaken and reviewed. Ensure that all staff have appropriate training and adhere to approved working practices. Ensure that the correct, properly maintained tools/equipment are available as appropriate. Ensure that all appropriate disclaimer notices, warning signs etc. are in place. Ensure that any risks to the public are minimised or eliminated wherever possible. Maintain records of training. Maintain records of any injuries. Define responsibility in job descriptions etc. Ensure that the Council holds adequate insurance cover.	Annually	Low	Low	1	

Completed by:

Date:

Position:

No of risks scored

6

Average score:

1.0



# LCRS 5. Risks report

## Meetings of the Council

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

**Your Duty** = **Duty to meet**

**Requirement** = **All Meetings open to everyone**

**Aim** = **Standing Orders on Conduct**

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
40	Administration/ Legal	Failure to respond to the elector's wish to exercise his/her rights	Ensure members and staff are aware of Electors' Rights. Follow procedures for dealing with enquiries. Increase awareness of accessibility of the Council to the public. Monitor that responses have been made within agreed deadlines.	Annually	Medium	Low	2	
355	Administration/ Legal	Failure to meet statutory duty on meetings	All notices are posted in the prescribed places 3 clear days prior to any meeting. All Members are notified of Meetings by way of a summons and agenda. Ensure meeting quorate and maintain attendance records. Minutes of all meetings are taken and kept. Arrange signing by Chair and maintain file.	Monthly	Low	Medium	2	
34	Administration/ Legal	Failure to record Council business in Minutes	Ensure proper, timely and accurate recording of Council business in the minutes. Ensure that all minutes are signed. Maintain security of master copy.	Quarterly	Low	High	3	
36	Administration/ Legal	Failure to comply with new Regulations/Legislation	Ensure relevant new legislation is reported to Council. Ensure that proper training policy is in place. Continue in membership of appropriate local/national associations. Continue to subscribe to appropriate publications. Encourage staff networking.	Monthly	Low	High	3	
0	Administration/ Legal	Failure to provide appropriate access	Ensure that access is available to all. Have regard to provisions for Disablment & Disability. Set aside specific area for Press & Public.	Monthly	Low	Low	1	



# LCRS 5. Risks report

## Meetings of the Council

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

Your Duty = **Duty to meet**

Requirement = **Ensure that provisions of the act are met**

Aim =

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
0	Administration/ Legal	Failure to comply with Disability and Discrimination & Equalities Acts	<p>Ensure that all conditions of the Act as they affect service provision are met.</p> <p>Allocate responsibility to ensure that standards/ongoing requirements are met.</p> <p>Carry out periodical review of service on new services/events/equipment etc.</p>	Annually	Low	High	3	
0	Physical	Security Failure	<p>Define policy for security of staff, members, premises and equipment.</p> <p>Allocate responsibility for security/control and implementation.</p> <p>Report, record &amp; maintain liaison with local appropriate enforcement agencies.</p>		Low	Low	1	
0	Physical	Personal Injury	<p>Ensure that appropriate regulations/controls are in place to minimise the risk of injury to officers, members &amp; public.</p> <p>Ensure that defined standards are being maintained and communicated.</p> <p>Ensure that, where necessary, appropriate notices are in place.</p> <p>Ensure that the Council has appropriate insurance cover.</p>	Monthly	Low	Low	1	

Completed by:

Date:

Position:

No of risks scored

8

Average score:

2.0



# LCRS 5. Risks report Museum

Littlehampton Town Council  
Assessment for year 2026 To 2027

Appendix 2

Your Duty =

Requirement =

Aim =

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
0	Administration/ Legal	Failure to Risk Assess	Ensure procedural risk assessments are carried out for individual events and working/operating procedures. Ensure risk assessments are kept on file. Review file annually.	As and when	Low	Low	1	
0	Environmental	Temperature, Humidity Controls & Museum Pests	Data loggers in store rooms & cases Regular recordings of humidity & temperature readings	Weekly	Low	Medium	2	
0	Financial	Museum ineligible for external funding	Museum to maintain accreditation status to improve eligibility for funding. Museum continues to run as a free enterprise for the public. Staff training in this area reviewed annually.	Annually	Low	Low	1	
0	Financial	Vandalism	CCTV system to be monitored daily. Annual check ups by installation company. Staff to be trained in use of CCTV system. Security procedure in place.	Annually	Low	Medium	2	
0	Financial	Inadequately trained staff	Museum staff training reviewed annually. Specialist training sought through the MA/SMG for both staff & volunteers.	Annually	Low	Medium	2	
0	Financial	Inappropriate Funding Applications	Curator responsible for dealing with grant applications. Ensure any conditions are adhered to. Carry out regular monitoring & review. Applications checked by senior management team and where applicable, approved by committee.	As and when	Low	Low	1	
0	Financial	Inappropriate budget codes/heads	Review annually to ensure budget headings remain relevant	Annually	Low	Low	1	
0	Financial	Theft	Security procedure in place for contacting local police. Salvage plan in place.	Annually	Low	Medium	2	
0	Financial	Inadequate Insurance cover - Art	10 year review of full art collection undertaken. New accessions added to rolling register.	Annually	Low	Low	1	
0	Financial	Budget overspend	Annual budget in place. Monthly review of budget totals to keep up to date.	Annually	Low	Medium	2	



# LCRS 5. Risks report Museum

Littlehampton Town Council  
Assessment for year 2026 To 2027

Appendix 2

Your Duty =

Requirement =

Aim =

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
0	Financial	Insufficient funds to manage the Museum	Set Annual Budget and approve by committee. Monthly budget printouts to monitor totals Regular review of individual budget totals by Curator	Annually	Low	Medium	2	
0	Financial	Stock losses	Annual stock checks. Curator has responsibility for checks. Record of all stock purchases/sales kept	Annually	Low	Low	1	
0	Physical	Lack of Volunteer supervision	Curator to ensure staff are present to supervise volunteers at all times. Contacts available in place in case of cancellation of volunteer's hours necessary.	As and when	Low	Low	1	
0	Physical	Data Protection issues	Ensure all consent forms for events & outreach are kept on file for only as long as needed. Shred all irrelevant personal data records for the public.	As and when	Low	Medium	2	
0	Physical	Accidental damage to collection (mechanical damage)	Team trained in handling of Museum objects. Items on open display protected & monitored by CCTV and checked regularly. Items stored safely within storage areas with adequate protection. Collections management budget available for conservation if needed.	Weekly	Low	Medium	2	
0	Physical	Storage problems	Ensure all new acquisitions into the museum collections can be stored safely within current storage provision and are approved by committee.	Annually	Low	Low	1	
0	Physical	Maintenance of equipment	Curator has responsibility for use & control. Arrange maintenance contract for specialist equipment. Provide for any necessary equipment. Ensure that security is in place.	Annually	Low	Low	1	
0	Physical	Natural disasters - flooding, fire	Emergency Plan in place. Risk Assessments completed for all storage/gallery spaces. Salvage inventory kept on file. Salvage kit available at 2 sites: Museum & A Team Premises. Contacts database maintained for salvage.	Annually	Low	High	3	



# LCRS 5. Risks report Museum

Littlehampton Town Council  
Assessment for year 2026 To 2027

Appendix 2

Your Duty =

Requirement =

Aim =

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
0	Physical	Security of Collection	Curator has responsibility for all items. Maintenance of CCTV records for Galleries. Daily staff checks of store rooms. Ensure locking up procedure in place. Ensure adequate insurance cover.	Annually	Low	Medium	2	
0	Physical	Concurrent sick leave	Procedures in place for functioning of museum. Contact procedure in place for contacting volunteers/managing diary of Curator. Saturday closure procedure in place.	Annually	Low	Low	1	
0	Physical	Inadequate Staff Provision	Manage staff leave effectively to ensure coverage. Monitor training needs to cover personnel gaps. Train volunteers for certain tasks. Annually review staff provision.	Annually	Low	Medium	2	
0	Physical			Annually	Low	Medium	2	
0	Physical	Loss of Museum MODES database	Keep external backups of information stored on database in the cloud.	Annually	Low	Medium	2	
0	Physical	Lack of staff cover for events	Manage staff leave effectively. Procedure in place in case of event cancellation.	As and when	Low	Medium	2	
0	Professional	Unqualified/trained staff	Annual review of training needs. Training programme in place.	Annually	Low	Low	1	

Completed by:

Date:

Position:

No of risks scored

25

Average score:

1.6



# LCRS 5. Risks report Newsletters

Your Duty = Power to provide from 'free resource'

Requirement = To meet required standard.

Aim =

Littlehampton Town Council  
Assessment for year 2026 To 2027

Appendix 2

**Scoring note:**  
Low = 1,  
Medium =2  
and High =3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
0	Administration/ Legal	Failure to meet statutory obligation re non - political content	Town Clerk to ensure that content of E-newsletter is carefully tested to ensure that statutory requirement is met.	Quarterly	Low	Medium	2	
251	Administration/ Legal	Defamation	Ensure that all input is subject to careful check. Ensure that adequate insurance cover is held.	Quarterly	Low	Low	1	
0	Environmental			Quarterly	Low	Low	1	
0	Financial	Inadequate budget provision	Ensure that service requirements are included in budgetary process.	Annually	Low	Low	1	
0	Physical			Quarterly	Low	Low	1	

Completed by:

Date:

Position:

No of risks scored

5

Average score:

1.2



# LCRS 5. Risks report Open spaces

Your Duty = **Power to acquire land and maintain**

Requirement = **To minimize risk/complaint arising from pollution at council**

Aim =

Littlehampton Town Council  
Assessment for year 2026 To 2027

Appendix 2

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
320	Environmental	Pollution	<p>Carry out regular site inspections.</p> <p>Maintain record of any complaints received and instigate prompt action where appropriate.</p> <p>Record, report &amp; maintain liaison with appropriate enforcement agencies.</p>	Daily	Low	Low	1	
0	Environmental	Vandalism	<p>Arrange for regular site visits.</p> <p>Report, record &amp; maintain liaison with local appropriate enforcement agencies.</p> <p>Take reasonable action to maintain security of sites.</p> <p>Define policy for dealing with offenders.</p>	Daily	Medium	Low	2	
433	Environmental	Fly tipping	<p>Carry out daily week day site inspections.</p> <p>Ensure any hazardous substances are properly dealt with.</p> <p>Report, record &amp; maintain liaison with appropriate enforcement agencies.</p> <p>Enforce regulations/byelaws as appropriate.</p>	Daily	Low	Low	1	
0	Financial	Inadequate budget provision	Ensure that service income/expenditure is detailed in budgetary process.	Annually	Low	Low	1	
441	Physical	Personal injury	<p>Ensure that appropriate regulations/controls/risk assessments are in place and communicated to minimise the risk of injury to all facility users.</p> <p>Arrange regular site inspection to ensure that defined standards are being maintained.</p> <p>Ensure that, where necessary, appropriate signage is in place.</p> <p>Maintain detailed records.</p> <p>Ensure appropriate insurance cover in place.</p>	Annually	Low	Low	1	

Completed by:

Date:

Position:

No of risks scored

5

Average score:

1.2



# LCRS 5. Risks report

## Planning & Development Control

Littlehampton Town Council  
Assessment for year 2026 To 2027

Appendix 2

Your Duty = **Rights of consultation**

Requirement = **To meet consultation timetable**

Aim = **Ensure the reduction in antisocial behaviour is considered**

**Scoring note:**  
Low = 1,  
Medium =2  
and High =3

Ref	Requirement	Control	Review	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
202	Environmental Failure to comply within consultation deadline	Ensure adequate number of Planning & Transportation Committee meetings are arranged. Where necessary liaise with the Planning Authority for possible extension.	Annually	Low	Medium	2	

Completed by:

Date:

Position:

No of risks scored

1

Average score:

2.0



# LCRS 5. Risks report

## Play Areas

Your Duty = Power to provide

Requirement = To maintain a register of inspections/checks and of

Aim = Complete complaint etc. register as required

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
0	Administration/ Legal	Inadequate maintenance of records	To ensure that proper records are kept for all daily/monthly/quarterly and annual checks/inspections. To ensure that proper records of all complaints/injuries are maintained. Record, report & maintain liaison with appropriate enforcement agencies.	Annually	Low	Low	1	
0	Financial	Inadequate insurance cover	To include all relevant risks on the Council's insurance policy	Annually	Low	Low	1	
0	Financial	Inadequate budget provision	Ensure that service requirements are detailed in annual budget process.	Annually	Low	Low	1	
0	Physical	Personal Injury	LTC visual inspection daily Mon-Fri, more detailed inspection of operation of equipment quarterly. ADC monthly inspection of play areas, equipment & surfaces. <b>HFSD/FCM</b> to check annually competence of ADC play inspection team. Annual inspection and report by suitably qualified professional. Ensure that inspection timetable is adhered to and inspection log completed. Maintain records of all inspections/maintenance.	Daily	Low	Low	1	

Completed by:

Date:

Position:

No of risks scored

4

Average score:

1.0



# LCRS 5. Risks report

## Provision of Office Accommodation

Littlehampton Town Council  
Assessment for year 2026 To 2027

Appendix 2

Your Duty = **Power to provide**

Requirement = **To ensure proper financial provision.**

Aim =

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk Type	Risk Description	Control	Review	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
0	Financial	Inadequate budget provision	Ensure requirements included in annual budget process.	Annually	Low	Medium	2	
0	Physical	Fire	Review Fire Risk Assessments. Ensure Health & Safety testing complete. Ensure appropriate staff training. Provide for strict security/control of hazardous materials held by Council. Provide appropriate fire extinguishers etc and maintain at least annually. Ensure appropriate signage is in place. Ensure appropriate regulations/controls in hire documentation.	Annually	Low	Low	1	
350	Physical	Poor/Faulty Office Furniture	Arrange periodical inspection of office furniture and fittings. Where appropriate arrange repair or replace.	Quarterly	Low	Low	1	
0	Physical	Blocking/restricting fire evacuation routes	Ensure staff are aware of the need to maintain clear the fire exits. Caretakers to check on a daily basis	As and when	Low	Medium	2	
349	Physical	Poor Office Conditions	Arrange periodical inspection of office. Report any adverse conditions to Council/Committee as appropriate. Arrange regular repair/maintenance program.	Quarterly	Low	Low	1	
357	Technical	Defective Electrical Equipment/Machinery	Ensure maintenance agreement/contract in place where appropriate. Ensure any contract requires provision of appropriate insurance cover and other necessary documentation and inspect documentation to confirm compliance. Allocate responsibility for local repair/maintenance. Arrange regular inspection to ensure that any statutory obligations are met. E.g.PAT testing, 5 year electric test. Maintain appropriate records.	Monthly	Low	Low	1	

Completed by:

Date:

Position:

No of risks scored

6

Average score:

1.3



# LCRS 5. Risks report

## Public buildings and Village hall

Littlehampton Town Council  
Assessment for year 2026 To 2027

Appendix 2

Your Duty = Power to provide buildings for offices and for public meetings

Requirement = To provide effective control of facility bookings etc

Aim =

Scoring note:  
Low = 1,  
Medium =2  
and High =3

Ref	Category	Description	Review	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
400	Administration/ Legal	Failure to complete user agreements	Determine responsibility for dealing with user applications. Completed agreement to be a pre-requisite of facility hire. Arrange periodical review of conditions of use etc.	Annually	Low	Low	1
411	Administration/ Legal	Failure to obtain necessary licences	Determine responsibility for obtaining licences, maintain adequate records of applications, renewals etc.	Annually	Low	Low	1
266	Environmental	Noise etc pollution	In lease where appropriate set conditions in hire documentation. Carry out regular site inspections. Maintain record of any complaints received and instigate prompt action where appropriate. Record, report & maintain liaison with appropriate enforcement agencies.	Annually	Low	Medium	2
272	Financial	Failure to set/review charges	Ensure that all charges are reviewed annually as an integral part of the budgetary process.	Annually	Low	Medium	2
439	Financial	Failure to collect income	Determine responsibility for collection of income. Ensure that all income due to the Council and received is properly recorded. Arrange for prompt banking of all income. Follow defined procedure for reminders in respect of unpaid accounts. Take appropriate recovery action where necessary. Arrange appropriate internal audit testing. Council approval required for write-off on any bad debts.	Annually	Low	Medium	2
267	Financial	Inadequate budget provision	Ensure that service/facility requirements are detailed in Budget process.	Annually	Low	High	3
269	Physical	Vandalism	Ensure tenants maintain efficient and effective security. Record, report & maintain liaison with appropriate enforcement agencies. Take action as appropriate against offenders.	Annually	Medium	Low	2



# LCRS 5. Risks report

## Public buildings and Village hall

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

*Your Duty* = Power to provide buildings for offices and for public meetings

*Requirement* = To safeguard against fire risk

*Aim* =

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Category	Control	Review	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
264	Physical	Fire	Quarterly	Low	High	3	
263	Physical	Maintenance of buildings	Annually	Low	Medium	2	
262	Physical	Security of premises and contents	Annually	Low	Low	1	
271	Physical	Hazardous substances	Annually	Low	Medium	2	



# LCRS 5. Risks report

## Public buildings and Village hall

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

*Your Duty* = Power to provide buildings for offices and for public meetings

*Requirement* = To minimize the risk of loss through theft/misappropriation

*Aim* =

Ref **268** **Physical** **Theft**

### Control

Determine responsibility for security with hirers.  
 Ensure that security of all plant, equipment and premises is recognised as a priority.  
 Provide for required staff training.  
 Maintain register of assets.  
 Record, report & maintain liaison with appropriate enforcement agencies.

**Scoring note:**  
 Low = 1,  
 Medium = 2  
 and High = 3

Review	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
Annually	Low	Low	1	

**Completed by:**

**Date:**

**Position:**

No of risks scored

12

**Average score:**

1.8



# LCRS 5. Risks report

## Shelters & Seats

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

Your Duty = **Power to provide**

Requirement =

Aim =

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
0	Administration/ Legal	Inadequate budgetary provision	Ensure anticipated costs are provided for in budget setting process		Low	Low	1	
0	Administration/ Legal	Provision of inadequate standard of seating.	Determine Council policy for acceptance/provision of seating. Including where appropriate guidance on nominated/preferred suppliers. Arrange secure installation. Liaise with County re licenses	Annually	Low	Low	1	
0	Environmental	Vandalism	Record, report & maintain liaison with appropriate enforcement agencies. Determine policy for dealing with offenders.	Annually	Low	Low	1	
0	Physical	Injury or damage arising from use.	Carry out regular inspection of public seating & maintain records. Have necessary arrangements in place for repair/renewal. Ensure that appropriate insurance cover is held.	Annually	Low	Low	1	
0	Technical	Inadequate maintenance of shelters and seats	Determine responsibility for maintenance of property. Arrange regular inspection and cleaning. Arrange repairs and maintenance as per programme or as required. Have arrangement in place to remove/replace dangerous equipment. Maintain records of repairs and maintenance.	Annually	Low	Low	1	
0	Technical	Provision of inadequate public seating	Ensure that all applicants wishing to provide public seating are provided with a copy of the council policy. Inspect all seats prior to acceptance to ensure required standards are met.	Annually	Low	Low	1	

Completed by:

Date:

Position:

No of risks scored

6

Average score:

1.0



# LCRS 5. Risks report Social media

Your Duty =

Requirement = **To Minimise Risk to Council and Public**

Aim =

Littlehampton Town Council  
Assessment for year 2026 To 2027

Appendix 2

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
0	Administration/ Legal	Placing Information on Social media that may put people at risk.	Ensure that all involved are aware of the risks involved when publishing information regarding individuals or groups of individuals. Implement a policy to follow best practice guidelines to protect those involved.	Annually	Low	Low	1	
0	Administration/ Legal	Dependence upon an individual	Ensure that a minimum of 2 people have the necessary ability to undertake all input and monitoring of social media and are up to date with current practice.	Annually	Medium	Low	2	
0	Administration/ Legal	Lack of motivation for management of social media sites	Provide training where necessary to minimise risk  Recognise risks associated with poor site maintenance and development - lack of users- lack of feedback - user dissatisfaction waste of resources. Arrange for regular review of content by more than one person not involved with keeping sites up to date.  P & F and Members will have a monitoring role. Communication Strategy focuses on social media and comms	Annually	Low	Medium	2	
0	Administration/ Legal	Non compliance with Data Protection Act	When posting or storing personal information on social media sites ensure permission is obtained and that the 8 principles of data protection have been followed.	Annually	Low	Low	1	
0	Technical	Inadequate control of Social media sites	Issue a set of written guidelines controlling social media sites	Annually	Low	Medium	2	

Completed by:

Date:

Position:

No of risks scored

5

Average score:

1.6



# LCRS 5. Risks report

## Street/Footway Lighting

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

Your Duty = **Power to provide**

Requirement = **To ensure proper agreements in place**

Aim =

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
278	Administration/ Legal	Failure of Service level agreements with WSCC	Ensure that all service level agreements are fully completed and operational. Monitor performance to ensure PFI's conditions met. Review conditions periodically.	Annually	Low	Low	1	
285	Environmental	Vandalism	Maintain efficient and effective security. Record, report & maintain liaison with appropriate enforcement agencies. Take action as appropriate against offenders.	Annually	Low	Low	1	
293	Environmental	Fly posting	Record, report & maintain liaison with appropriate enforcement agencies. Take action as appropriate against offenders.	As and When	Medium	Low	2	
203	Environmental	Failure to provide lighting	Monitor Service Level Agreement with WSCC on a regular basis. Report any faulty lights as soon as possible. Monitor service arrangements/PFI with WSCC & their contractor on regular basis.	Annually	Medium	Low	2	
290	Financial	Inadequate budget provision	Ensure that service/facility requirements are detailed in budget process.	Annually	Low	Low	1	
281	Physical	Maintenance	Define responsibility for maintenance. Ensure contractual arrangements in place for renewal/repair. WSCC to maintain detailed records of all work scheduled/completed.	Annually	Low	Low	1	

Completed by:

Date:

Position:

No of risks scored

6

Average score:

1.3



# LCRS 5. Risks report Tourism

Your Duty = Power to contribute to organisations encouraging tourism

Requirement =

Aim =

## Littlehampton Town Council Assessment for year 2026 To 2027

Appendix 2

**Scoring note:**  
Low = 1,  
Medium =2  
and High =3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
0	Administration/ Legal	Not achieving required amount of Initiatives	CRC meetings to review outcomes and advise required changes if needed.	Annually	Low	Medium	2	
0	Financial	Failure to deliver tourism objectives	Regular meetings of Community Resources Committee, who make Tourism decisions. Supervision meetings monitor progress & issues	Annually	Medium	Low	2	
205	Physical	Inadequate budget provision	Ensure that service requirement is included in annual budget process.	Annually	Low	Medium	2	

Completed by:

Date:

Position:

No of risks scored

3

Average score:

2.0



# LCRS 5. Risks report

## Village Signs

Your Duty = **Power to erect (with Highway Authority approval)**

Requirement =

Aim =

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
0	Administration/ Legal	Failure to obtain necessary approval	Determine responsibility for administration. Ensure that appropriate applications are submitted to Highway Authority.	As and when	Low	Low	1	
0	Financial	Inadequate budget provision	Ensure service requirement included in annual budget.	Annually	Low	Medium	2	
206	Physical	Vandalism	Carry out regular inspection of signs. Record, report & maintain liaison with appropriate enforcement agencies. Take action as appropriate against offenders.	Annually	Low	Low	1	
0	Physical	Inadequate maintenance	Determine responsibility for maintenance. Arrange periodic inspection. Arrange for repairs/maintenance as required.	As and When	Low	Low	1	

Completed by:

Date:

Position:

No of risks scored

4

Average score:

1.3



# LCRS 5. Risks report

## War Memorials

Your Duty = Power to maintain, repair, protect and adapt war memorials

Requirement = Ensure there is Earmarked Reserves (EMR) to cover any

Aim =

Littlehampton Town Council  
Assessment for year 2026 To 2027

Appendix 2

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
0	Financial	Risk to structure due to age	Build EMR to cover any unforeseen maintenance costs		Low	Medium	2	
469	Physical	Inadequate budget provision	Review service provision within annual budget process.	Annually	Low	Medium	2	
0	Physical	Inadequate maintenance	Define responsibility for maintenance. Carry out regular inspections of memorials. Maintain detailed records of all work scheduled/completed. Ensure any contract requires provision of appropriate insurance cover and other necessary documentation and inspect documentation to confirm compliance.	Annually	Low	Low	1	
208	Physical	Vandalism	Maintain security. Record, report & maintain liaison with appropriate enforcement agencies. Take action as appropriate against offenders.	Annually	Low	Medium	2	

Completed by:

Date:

Position:

No of risks scored

4

Average score:

1.8



# LCRS 5. Risks report Web Sites

Littlehampton Town Council  
Assessment for year 2026 To 2027

Appendix 2

Your Duty =

Requirement = **To maintain effective administration**

Aim = **To have proper control of web-site**

**Scoring note:**  
Low = 1,  
Medium =2  
and High =3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
457	Administration/ Legal	Inappropriate content Non conformance with the Data Protection Act	Ensure that all general design is specifically approved by the Communications & Marketing Manager, who regularly reviews whole site.  Where posting information to web site, or storing personal information, ensure that permission is in place and the eight principles of data protection have been followed: The data must be; fairly and lawfully processed; processed for limited purposes; adequate, relevant and not excessive; accurate; not kept longer than necessary; processed in accordance with the data subject's rights; secure; and not transferred to countries without adequate protection.	Weekly	Low	Low	1	
0	Administration/ Legal	Availability of Software tools to build and manage site	Anti virus software, image management software and a word processor.  Software tools supplied by <a href="#">Webcurl for Town Council website</a> , and <a href="#">Tan Westlake &amp; Vinco for Visit and Love Littlehampton Website</a>	As and when	Low	Low	1	
0	Administration/ Legal	Non compliance with Freedom of Information Act	Ensure that legal requirements are met in full. Ensure that ALL information, as declared in the Council Model Publication Scheme (MPS), is available via the Town Clerk and alternatively via the web site.	Annually	Low	Low	1	
0	Administration/ Legal	Confusion arising from links to external websites	Ensure that adequate control is in place and that website makes clear Council privacy policy that it is not responsible for the privacy practices or the content of external Web sites.	Annually	Low	Low	1	



# LCRS 5. Risks report

## Web Sites

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

Your Duty =

Requirement = To minimise risk

Aim =

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
0	Administration/ Legal	Lack of motivation for continued management of website	Recognise risks associated with poor site maintenance and development - lack of users - lack of feed back - user dissatisfaction - waste of resources. Ensure that proper recognition is given to site manager. Arrange for regular review of site content, and development . P&F have close monitoring Role as do Members. Communication Strategy focuses on website and communication.	Quarterly	Medium	Low	2	
0	Administration/ Legal	Ownership and Control of Universal Resource Locator (URL)	Ensure that the Town Clerk to the Council is listed as registrant of the website. Ensure that hosting charges and domain renewal charges are met by Council. Ensure that details are held of the web address, account name, user name and password to manage the web address.	Annually	Low	Low	1	
0	Administration/ Legal	Risk arising from use of unlicensed software	The Council must ensure that only properly licensed software is used and must maintain records of all software used to build and manage the site.	Annually	Low	Low	1	
0	Administration/ Legal	Compromise of copyright by inclusion of website links or frames	If website contains links to other sites ensure permission of destination website is prerequisite where appropriate - most are public authorities etc.	Annually	Low	Low	1	
0	Administration/ Legal	The placing of information on site that may put people at risk	Ensure that all involved are aware of the risks involved when publishing information regarding individuals or groups of individuals. Website policy that follows best practice guidelines to protect those involved.	Annually	Low	Low	1	
0	Administration/ Legal	Dependence upon an individual	Ensure that a minimum of two people have the necessary ability to undertake all website activity and are up to date with current site status. Provide training where necessary to minimise risk.	Annually	Medium	Low	2	
0	Financial	Inadequate budget provision	Ensure service requirement included in annual budgetary process.	Annually	Low	Low	1	



# LCRS 5. Risks report

## Web Sites

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

Your Duty =

Requirement = To minimise risk arising from poor design.

Aim =

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
0	Technical	Risk arising from poor design/appearance of web site	Ensure that design is undertaken by suitably qualified and experienced operators. (Webcurl, Tann Westlake & Vinco) Get details of and view previously developed sites. Set standards for site design and ensure that Council is provided with full details prior to implementation. Ensure website meets Government guidance on accessibility requirements for public sector websites	As and when	Low	Low	1	
0	Technical	Failure to meet needs/expectations of visitors to site	Webcurl design and develop LTC site. Tann Westlake design and develop Visit Littlehampton site up to April 2026. Vinco design and develop Visit & Love Littlehampton websites from April 2026. Maintain a record of all views, comments, complaints received. Carry out a regular review of the web site, with third parties where appropriate and initiate agreed changes/improvements where necessary. Maintain dialogue with site visitors where appropriate through 'contact us' sections on Websites.	Annually	Low	Low	1	
0	Technical	Failure of Website/Internet Providers	Ensure a backup copy of data is maintained. Liaise with provider to ensure early reinstatement of service.	Annually	Low	Low	1	
0	Technical	Inadequate control of web site	Adhere to website policy which will be reviewed annually.	Annually	Low	Low	1	

Completed by:

Date:

Position:

No of risks scored

16

Average score:

1.1



# LCRS 5. Risks report

## Youth Service Provision

Littlehampton Town Council

Appendix 2

Assessment for year 2026 To 2027

Your Duty =

Requirement =

Aim = **To be committed to the ongoing provision of services to**

**Scoring note:**  
Low = 1,  
Medium = 2  
and High = 3

Ref	Risk	Hazard	Control	Review timing	Likelihood of occurrence	Impact on Council	Risk Value	Your action required (> 3)
0	Administration/ Legal	Failure of Arun Church to deliver contract	<p>Arun Church to provide quarterly written report including performance metrics and meeting take place monthly.</p> <p>The quality of the Service and the effectiveness of the activities run as part of the Service by Arun Church will also be monitored jointly by Arun Church and the Town Council through quarterly meetings, performance metrics, and an annual review meeting.</p> <p>Arun Church agrees to attend at least one Town Council committee meeting per annum to report on the Service and budget if required.</p> <p>Arun Church will demonstrate through reporting the benefit of the Service to local young people.</p>		Low	Medium	2	
0	Financial	Inadequate budget provision	Ensure anticipated costs are provided for in budgetary process. CRC to approve any unplanned expense.		Low	Low	1	
0	Financial	Loss of assets	Arun Church shall supply an inventory of equipment and assets held at the end of each financial year to ensure there is record of all AYP and LTC owned items.		Medium	Low	2	

Completed by:

Date:

Position:

No of risks scored

3

Average score:

1.7

Risk Score: Low (1-2); Medium (3); High (4-9)

Key: SR=Strategic Risk; OR=Operational Risk; I/L=Impact/Likelihood;

Nominated Person: TC=Town Clerk; HFSD=Head of Finance &amp; Service Delivery; HCSG=Head of Corporate Services &amp; Governance; HCED=Head of Community Engagement &amp; Development;

CEM=Community Engagement Manager; EM=Events Manager; OM=Office Manager; FCM=Facilities &amp; Contracts Manager; Museum Curator

Goal	Identified Risk	SR Impact	SR Likelihood	Total SR (IxL)	OR Impact	OR Likelihood	Total OR (IxL)	Controls	Outcome Total SR	Outcome Total OR	Nominated Person
<b>Major Regeneration &amp; Development Initiatives</b>											
Work with Arun District Council on Gateway Public Art North Littlehampton	Local community is not engaged in design process	2	2	4	1	1	1	Identified as a Business Plan Goal  LTC sits on North Littlehampton Advisory Group (NLAG)  Committee reporting	2	1	TC
	Designs not linked with Town Branding creating a disjointed and uncohesive approach	2	2	4	1	1	1	ADC have introduced branding scheme and are lead authority with LTC on NLAG. Committee reporting	2	1	
	Unable to obtain necessary Planning and Highways Approvals	2	1	2	2	1	2	LTC sits on NLAG	2	2	
	Lack of funds to deliver	3	2	6	3	2	6	NLA S106 provision = £4,305 plus provisional sum circa £40,000 sits with ADC LTC sits on North Littlehampton Advisory Group Committee reporting	3	2	
Work with ADC and West Sussex County Council on Community Transport Initiative	Potential accessibility and connectivity issues - North Littlehampton & Town Centre/Seafront	2	1	2	1	1	1	Identified as a Business Plan Goal  Committee reporting  Maintain partnership working relationships with stakeholders via ADC (who hold S106 monies for transport), WSCC as the authority responsible for Transport and NLAG	1	1	TC/CEM
	Failure to recognise and maximise funding and partnership working opportunities that could deliver a service NB There is developer S106 funding Circa £194K provision re NLA	2	1	2	1	1	1	Identified as a Business Plan Goal  Committee Reporting  Maintain partnership working relationships with stakeholders via ADC (who hold S106 monies for transport) and NLAG	2	1	
West Bank Regeneration Future of the port on hold	Failure to recognise and maximise funding and partnership working opportunities that could deliver regeneration	2	2	4	1	1	1	Maintain potential partnership working relationships with stakeholders via LHB and ADC	2	1	TC/HCSG
<b>Community</b>											
Community	Lack of facilities for community groups and local people	3	2	6	2	1	2	North Littlehampton Advisory Group (NLAG).  Community Centre Sub Committee.  Public and stakeholder consultation.  Feasibility to be developed and will inform Project Plan.  Feasibility informed by consultation, stakeholder engagement and experience from K2.  Resources allocated through Council Business Plan but need to be reviewed as project delayed and may clash with other projects coming online at the same time.  Obtain appropriate Planning / licensing / landlord approvals	2	2	TC/HCSG
	Funding - could cost more than initially projected and delivery dependant on completion of Hampton Park development.	3	2	6	3	2	6	North Littlehampton Advisory Group (NLAG).  Community Centre Sub Committee.  Feasibility to be developed and will inform Project Plan.  Resources allocated through Council Business Plan but need to be reviewed as project delayed and may clash with other projects coming online at the same time.  Capital Programme Funding to be agreed.  Separate project risk assessment will be developed at project initiation to manage and monitor project risks.  Funding from S106 £1million plus £250,000 for youth provision for the District Council.	2	2	TC/HCSG/HFSD

Risk Score: Low (1-2); Medium (3); High (4-9)

Key: SR=Strategic Risk; OR=Operational Risk; I/L=Impact/Likelihood;

Nominated Person: TC=Town Clerk; HFSD=Head of Finance &amp; Service Delivery; HCSG=Head of Corporate Services &amp; Governance; HCED=Head of Community Engagement &amp; Development;

CEM=Community Engagement Manager; EM=Events Manager; OM=Office Manager; FCM=Facilities &amp; Contracts Manager; Museum Curator

Goal	Identified Risk	SR Impact	SR Likelihood	Total SR (IxL)	OR Impact	OR Likelihood	Total OR (IxL)	Controls	Outcome Total SR	Outcome Total OR	Nominated Person
Hampton Park (North Littlehampton) Community Centre & Youth Facility (delays mean consultation on new facilities likely 27-28 ahead of 28-29 completion of community assets)	Planning consent not obtained / outline consent expires	3	2	6	3	2	6	North Littlehampton Advisory Group (NLAG). Community Centre Sub Committee.	2	2	TC/HCSG
	Lack of engagement from partners	2	1	2	1	1	1	North Littlehampton Advisory Group (NLAG). Community Centre Sub Committee.	1	1	TC/HCSG/HCED/CEM
								Feasibility informed by consultation, stakeholder engagement and experience from K2.			
								Public and stakeholder consultation.			
	Lack of community engagement	2	1	2	2	1	2	Community Centre Sub Committee. Feasibility informed by consultation, stakeholder engagement and experience from K2. Public and stakeholder consultation.	1	1	TC/HCSG/HCED/CEM
								Maintain relationship with developer and key stakeholders.			
								North Littlehampton Advisory Group (NLAG).			
	Capacity and resources for operational delivery may not be adequate	3	2	6	3	2	6	Budget prepared with estimated future revenue costs and Earmarked Reserves.	2	2	TC/HFSD OM/FCM
								Resources allocated through Council Business Plan but need to be reviewed as project delayed and may clash with other projects coming online at the same time.			
								Committee reporting			
CIL (Community Infrastructure Levy)	Positioning and understanding of surrounding facilities needs to be established.	2	1	2	2	1	2	North Littlehampton Advisory Group (NLAG). Community Centre Sub Committee. Feasibility to be developed and will inform Project Plan.	1	1	TC/HCSG
								Outline planning approval in place.			
								North Littlehampton Advisory Group (NLAG). Community Centre Sub Committee. Resources reviewed and allocated via Business Plan and Community Centre Action Plan.			
	Risk the centre won't be ready for the increasing population of the development	2	2	4	2	2	4	Feasibility to be developed and will inform Project Plan.	1	1	TC/HCSG
								Maintain relationship with developer			
								North Littlehampton Advisory Group (NLAG). Community Centre Sub Committee. Feasibility to be developed and will inform Project Plan.			
	Potential that further planning approval required.	2	2	4	2	1	2	North Littlehampton Advisory Group (NLAG). Community Centre Sub Committee. Feasibility to be developed and will inform Project Plan.	1	1	TC/HCSG
								North Littlehampton Advisory Group (NLAG). Community Centre Sub Committee. Feasibility to be developed and will inform Project Plan.			
								Maintain relationship with developer			
	Security of Tenure	3	2	6	3	2	6	Legal Advisor retained	4	4	TC/HFSD/HCSG
								Obtain professional advice			
								Budget prepared with estimated costs			
To analyse the potential impact of the Rampion 2 development and respond to	Establish VAT Status of project	3	2	6	3	2	6	Community Centre Sub Committee	2	1	TC/HFSD
								Feasibility to be developed and will inform Project Plan.			
Failure to register projects or capitalise on ADC development priorities	2	1	2	2	2	1	2	ADC/LTC Liaison Committee Reporting Maintain communication with ADC CIL and Planning Officers Budget Provision	2	1	TC/HCSG/HFSD
								Monitor for changes in ADC Local Planning Policies and seek opportunities to review Charging Schedule			
Limited funding opportunities due to current CIL Charging Structure	2	1	2	2	2	1	2	Establish and maintain communications with developer and other potential stakeholders / partners Committee reporting	2	1	TC/HCSG
								Establish and maintain communications with developer and other potential stakeholders / partners Committee reporting			
Reputational: Failure to capitalise on opportunity to negotiate a community benefits package	2	1	2	2	1	1	1	Establish and maintain communications with developer and other potential stakeholders / partners Committee reporting	2	1	HCSG
								Establish and maintain communications with developer and other potential stakeholders / partners Committee reporting			

## Business Plan 2023 to 2027 - Risk Assessment

Appendix 3

**Risk Score: Low (1-2); Medium (3); High (4-9)**

**Key:** SR=Strategic Risk; OR=Operational Risk; I/L=Impact/Likelihood;

**Nominated Person:** TC=Town Clerk; HFSD=Head of Finance & Service Delivery; HCSG=Head of Corporate Services & Governance; HCED=Head of Community Engagement & Development;

**CEM**=Community Engagement Manager; **EM**=Events Manager; **OM**=Office Manager; **FCM**=Facilities & Contracts Manager; Museum Curator

Goal	Identified Risk	SR Impact	SR Likelihood	Total SR (IxL)	OR Impact	OR Likelihood	Total OR (IxL)	Controls	Outcome Total SR	Outcome Total OR	Nominated Person
Hampton Park (North Littlehampton) Allotments sites	Lack of allotments leading to failure to meet the Duty on local councils.	2	2	4	2	2	4	Maintain relationship with developer and key stakeholders to secure allotment provision on the development	2	2	HCSG
	Site constraints e.g. contamination	2	1	2	2	1	2	Broad layout and design agreed with developer to maximise site use and ensure operational delivery achievable.	1	1	HFSD/FCM/OM
	Capacity and resources for operational delivery may not be adequate	2	2	4	2	2	4	Ensure site tests undertaken and demonstrate ground is fit for purpose			
Rosemead Park: Section 106 contributions	Failure to spend S106 developer funding within deadlines NB: £125,849 S106 received 2022, deadline for expenditure is 2032	3	2	6	2	2	4	Identified as a Business Plan Goal Resources allocated through Business Plan and to be reviewed Committee Reporting Monitor S106 Agreements	2	2	TC/HCSG/ HFSD/FCM CEM
	A further £193,794 section 106 due from BokLok development (under construction)	3	2	6	2	2	4	Identified as a Business Plan Goal Resources allocated through Business Plan and to be reviewed Committee Reporting Monitor S106 Agreements			
	Failure to consult with public and local stakeholders	3	2	6	3	1	3	Feasibility to determine plans for the development of the site 2025 to 2026	2	2	
Rosemead Park: Feasibility for concessions	Unable to achieve this in 2025 to 2026 due to large volume of projects and initiatives	3	3	9	3	3	9	Proposal through March Committee cycle to move this Goal to 2027	2	2	HCSG HFSD/FCM/CEM
Rosemead Park: Explore achieving Green Flag Status	Unable to achieve this in 2025 to 2026 due to large volume of projects and initiatives	3	3	9	3	3	9	Proposal through March Committee cycle to move this Goal to 2027	2	2	HCSG HFSD/FCM/CEM
Museum: Collection Documentation Project	Failure to provide adequate budget to maintain Service	2	2	4	3	1	3	Robust budget setting process informed by Documentation Project and clear goals. External funding actively pursued	2	2	HCED/Curator
	Loss of reputation for Council as custodian of local heritage and artefacts. Value to the local community	3	2	6	2	2	4	Conservation Plan in place and reviewed by Committee Maintain relationships with museum associations Staff and volunteer training and policies and procedures in place to ensure accreditation can be maintained			
Museum: Project Time Machine	Reputational: Failure to capitalise on Project outputs	3	1	3	2	1	2	Committee and HLF (Heritage Lottery Fund) monitoring & reporting Maintain relationship with HLF and other museum associations	1	1	HCED/Curator
Museum: Opportunities to relocate the collection	Loss of reputation for Council as custodian of local heritage and artefacts	2	1	2	2	1	2	Identified as Goal and monitored by Committee Staff vigilant and actively pursue opportunities if they become apparent			
	Loss of local heritage and artefacts	2	1	2	2	1	2	Identified as Goal and monitored by Committee Staff vigilant and actively pursue opportunities if they become apparent	1	2	HCED/Curator
Museum Accreditation NB: Renewal due anytime from 2025 but not expected before 2027 to 2028	Loss of reputation for Council as custodian of local heritage and artefacts	2	2	4	3	1	3	Identified in Museum work plan Maintain relationships with museum associations Staff and volunteer training and policies and procedures in place to ensure accreditation can be maintained	1	1	HCED/Curator
	Reduced accessibility to funding streams if unsuccessful	2	2	4	3	1	3	Identified in Museum work plan.	1	1	

## Business Plan 2023 to 2027 - Risk Assessment

Appendix 3

**Risk Score:** Low (1-2); Medium (3); High (4-9)

**Key:** SR=Strategic Risk; OR=Operational Risk; I/L=Impact/Likelihood;

**Nominated Person:** TC=Town Clerk; HFSD=Head of Finance & Service Delivery; HCSG=Head of Corporate Services & Governance; HCED=Head of Community Engagement & Development;

**CEM**=Community Engagement Manager; **EM**=Events Manager; **OM**=Office Manager; **FCM**=Facilities & Contracts Manager; Museum Curator

Goal	Identified Risk	SR Impact	SR Likelihood	Total SR (IxL)	OR Impact	OR Likelihood	Total OR (IxL)	Controls	Outcome Total SR	Outcome Total OR	Nominated Person
Allotment Strategy & Action Plan	Failure to fulfil aspirations	2	2	4	2	2	4	Strategy implemented and reviewed by Committee and Allotment Working Group (AWG) regularly	1	1	HFSD/FCM/OM
	Capacity and resources to deliver	2	2	4	2	2	4	Identified as a Goal in business plan and resources to be reviewed	2	2	HFSD/FCM/OM
	Site constraints e.g. size, position, contamination.	2	2	4	2	2	4	Committee and AWG reporting EMR established to deliver action plan objectives	2	1	HFSD/FCM/OM
Investigate "Community Grant Lottery"	Unable to achieve this in 2025 to 2026 due to large volume of projects and initiatives	1	3	3	1	1	1	Proposal through March Committee cycle to move this Goal to 2027 to 2028	1	1	FM/CEM
Develop a memorial bench policy	Lack of resources and locations to deliver and maintain	1	1	1	1	1	1	Proposal through March Committee cycle to move this Goal to 2027 to 2028	1	1	HFSD/OM/FCM
Rewilding / Wildflower Meadows / tree wardens	The environment is unattractive to residents and visitors and results in complaints and reduced visitor numbers.	2	2	4	2	2	4	Identified as a Goal in business plan. Resources will be required to implement successfully including initial planting, communications and suitable ongoing maintenance	2	2	HFSD/FM/ CEM
	Rosemead Trees have TPO (Tree Preservation Orders) therefore planning required and may not be obtained.	2	2	4	2	2	4	Identified as a Goal in business plan. Resources will be required to implement successfully including initial planting, communications and suitable ongoing maintenance	2	2	
<b>Town Centre</b>											
Town Centre Strategy and Action Plan	Loss of reputation for Council if new Town Centre Management provision not implemented	2	2	4	1	1	1	Identified as a Goal in the Business Plan Regular reporting to committee Town Centre Action Group (TCAG) established to deliver actions within Action Plan supported by Officer Task Group consisting of LTC and ADC Officers	2	1	TC/HCED
	Local voice not being heard	2	1	2	1	1	1	TCAG in place with business, landlord, youth provider representation as well as Councillors and officers from all three tiers of Council LTC supporting Littlehampton Business Forum	1	2	
	Lack of co-ordination for Town Centre during time of change and development	2	2	4	2	1	2	TCAG brings together all relevant partners through representatives	1	1	
	Lack of funding	2	2	4	2	1	2	LTC provision of funding in budget and EMR. ADC allocate funding as required. Additional funding secured through grants.	2	2	
High Street Hub	Lack of funding	3	2	6	2	2	4	Identified as a Goal and both capital programme and revenue funding identified through budget setting	2	1	TC/HSFD
	Lack of resources to deliver and co-ordinate	3	2	6	2	2	4	Review of resources	2	1	
	Duplication of existing provision	3	2	6	2	2	4	Feasability and mapping exercise to be undertaken	2	1	
	Unclear identity and purpose	3	2	6	2	2	4	PSO now in place working with FCM to deliver	2	1	
Town Centre Events	Lack of opportunity to showcase the diversity of the Town; for the community to participate in local events and to increase footfall	3	2	6	3	2	6	Event programme and budget agreed for 2026-2029 High Street Events incorporated under one committee and included in Event Strategy and Action Plan. Event Forum created.	2	2	HCED/EM
	Town Centre decline and loss of tourism	3	2	6	3	2	6	Event programme and budget agreed for 2025 High Street Events incorporated under one committee and included in Event Strategy and Action Plan. Event Forum created.	2	2	
Embed new Business Crime Reduction Partnership	Monitoring effectiveness of partnership	3	2	6	1	1	1	ADC providing professional management expertise LTC sit on ADC led partnership board which receives quarterly reports and monitor outputs Committee & TCAG oversight and regular reporting	2	1	TC/HCED
	Loss of reputation for Council if partnership fails to encourage reporting and deter crime	3	2	6	1	1	1	ADC providing professional management expertise LTC sit on ADC led partnership board which receives quarterly reports and monitor outputs Committee & TCAG oversight and regular reporting	2	1	
	Lack of confidence in partnership discourages new business and hinders regeneration	3	2	6	1	1	1	ADC providing professional management expertise LTC sit on ADC led partnership board which receives quarterly reports and monitor outputs Committee & TCAG oversight and regular reporting	2	1	

## Business Plan 2023 to 2027 - Risk Assessment

Appendix 3

**Risk Score:** Low (1-2); Medium (3); High (4-9)

**Key:** SR=Strategic Risk; OR=Operational Risk; I/L=Impact/Likelihood;

**Nominated Person:** TC=Town Clerk; HFSD=Head of Finance & Service Delivery; HCSG=Head of Corporate Services & Governance; HCED=Head of Community Engagement & Development;

CEM=Community Engagement Manager; EM=Events Manager; OM=Office Manager; FCM=Facilities & Contracts Manager; Museum Curator

Goal	Identified Risk	SR Impact	SR Likelihood	Total SR (IxL)	OR Impact	OR Likelihood	Total OR (IxL)	Controls	Outcome Total SR	Outcome Total OR	Nominated Person
<b>Communications &amp; Events</b>											
Review Communications Strategy	Lack of direction for council's communication efforts, decline in public awareness of council services,	2	2	4	2	2	4	Identified as a Goal. Dedicated officer from 2026. Committee Reporting	2	2	HCED
Visit Littlehampton and Love Littlehampton Website Revamp	Failure to provide information about the town as a destination and attract visitors. Town tourism decline.	2	2	4	2	2	4	Identified as a Goal Committee Reporting SFA with ADC	2	2	HCED
	Failure to work as a tool to support community information	2	2	4	2	2	4	Identified as a Goal Committee Reporting	2	2	HCED
Town Branding	Failure to present a strong brand and capitalise on opportunity to market the Town.	3	2	6	3	2	6	Identified as a Goal. ADC have introduced a branding scheme as part of the wayfinding and signage project. Committee Reporting	2	2	TC/HCED
	Lack of community and stakeholder engagement	3	2	6	2	1	2	Branding discussed as part of the TCAG and engagement undertaken with the business community	2	2	TC/HCED
Events: Deliver annual programme	Failure to deliver events that showcase the town, build on community pride and attract visitors. Failure to attract attendees to events	2	2	4	2	2	4	Event programme and budget agreed for 2026-2029 Event Strategy and Action Plan developed and being implemented.	2	1	HCED
Sponsorship	Failure to boost event budgets and promote local businesses	2	2	4	2	2	4	Sponsorship package developed Communication schedule for social media in place	1	1	HCED/EM
<b>Corporate initiatives and projects</b>											
Refresh and additional training to be delivered to administration following policy review	Reputational - Councillors unable to fulfil their roles	3	2	6	3	2	6	Budget in place for Councillor Training Membership of associations in place with access to training opportunities for staff and councillors Refresher training to be offered to all councillors	2	2	TC/HCSG
Grant Funder	Funding for post	3	1	3	3	1	3	Staffing resources review found specialist short term contractors likely to be best value for money.	2	2	TC/HFSD
	Missed opportunities to bid for external funding	3	1	3	2	1	2	Funding for specialist contractors to be assessed	2	2	TC/HFSD
Volunteers: Develop framework to support expansion in volunteer opportunities	Risk of issues arising without reviewing and updating existing framework, or failing to maximise opportunities for community to be involved through volunteering	2	1	2	2	1	2	Assess capacity and Goals due in 2026 to 2027 and adjust timescales accordingly	1	1	HCSG/HFSD/ HCED/ CEM/Curator
	Lack of capacity to develop framework in 2026 to 2027	3	2	6	2	2	4	Assess capacity and Goals due in 2026 to 2027 and adjust timescales accordingly	2	2	TC/HFSD/HCED/ CEM/Curator
Neighbourhood Plan 2014-2029 (Arun Local Plan Review)	Town Council fails to act in representative role	3	1	3	1	1	1	Maintain relationship with ADC and key stakeholders Monitor need to review current policy stance through relationship with ADC to develop plans for sites where we both agree they are appropriate for residential development Committee reports Training	1	1	HCSG
	Lack of Policy	1	1	1	1	1	1	Maintain relationship with ADC and key stakeholders Monitor need to review current policy stance through relationship with ADC to develop plans for sites where we both agree they are appropriate for residential development Committee reports Training	1	1	HCSG
	Poor quality / inappropriate development	3	1	3	1	1	1	Maintain relationship with ADC and key stakeholders Monitor need to review current policy stance through relationship with ADC to develop plans for sites where we both agree they are appropriate for residential development Committee reports Training	2	1	HCSG
	NP not aligned to Arun Local Plan	3	1	3	1	1	1	Maintain relationship with ADC and key stakeholders Monitor need to review current policy stance through relationship with ADC to develop plans for sites where we both agree they are appropriate for residential development Committee reports Training	2	1	HCSG

## Business Plan 2023 to 2027 - Risk Assessment

Appendix 3

**Risk Score:** Low (1-2); Medium (3); High (4-9)

**Key:** SR=Strategic Risk; OR=Operational Risk; I/L=Impact/Likelihood;

**Nominated Person:** TC=Town Clerk; HFSD=Head of Finance & Service Delivery; HCSG=Head of Corporate Services & Governance; HCED=Head of Community Engagement & Development;

**CEM**=Community Engagement Manager; **EM**=Events Manager; **OM**=Office Manager; **FCM**=Facilities & Contracts Manager; Museum Curator

Goal	Identified Risk	SR Impact	SR Likelihood	Total SR (IxL)	OR Impact	OR Likelihood	Total OR (IxL)	Controls	Outcome Total SR	Outcome Total OR	Nominated Person
Premises Maintenance Plans	Failure to keep track of legislative/regulatory changes	3	1	3	1	1	1	Maintain relationship with ADC and key stakeholders Monitor need to review current policy stance through relationship with ADC to develop plans for sites where we both agree they are appropriate for residential development Committee reports Training	2	1	HCSG
	Failure to protect natural environment and built heritage	3	1	3	1	1	1	Maintain relationship with ADC and key stakeholders Monitor need to review current policy stance through relationship with ADC to develop plans for sites where we both agree they are appropriate for residential development Committee reports Training			
Explore environmentally friendly options to reduce energy and water consumption in our buildings	Failure to provide adequate budget to maintain estate (including Manor House a listed building) and risk of buildings falling into disrepair or breaching health and safety legislation	3	2	6	3	2	6	Identified as a Goal and one undertaken for Manor House enabling preventative plan to be implemented and resourced Budget and provision of EMR informed by internal reviews Committee Monitoring	2	2	HFSD/FCM
	Loss of reputation for Council as owner of buildings with civic importance and of value to the local community	2	2	4	2	2	4	Identified as a Goal and one undertaken for Manor House enabling preventative maintenance. Budget and provision of EMR informed by internal reviews Committee Monitoring			
Community Centre Action Plan development & implementation	Failure to provide adequate budget to implement options thereby not reducing energy and water consumption	2	2	4	2	2	4	Identified as a Goal. Use of professional to assist in assessment and action plan which will inform budget provision	2	2	HFSD/FCM
	Loss of reputation for Council as owner of buildings	2	2	4	2	2	4	Identified as a Goal. Use of professional to assist in assessment and action plan which will inform budget provision			
Policy Reviews	Lack of capacity to develop and implement plan	3	2	6	3	2	6	Identified as a Goal. Policy steer achieved. Resources to be reviewed over coming year.	2	2	HFSD/OM
	Community Centres not maximised as a valuable community resource and Council doesn't achieve best value	3	2	6	3	2	6	Identified as a Goal and policy steer agreed on outline Action Plans for Community Centres			
	Damage to Council reputation if policies are not up to date or implemented	3	2	6	3	2	6	Policy in place setting out controls and monitoring procedures Policy Review Work Plan in Place Additional resources agreed to support Policy Review			
	Lack of resources to undertake review	3	2	6	2	2	4	Policy in place setting out controls and monitoring procedures Policy Review Work Plan in Place Additional resources agreed to support Policy Review			
	Failure to keep up with legislative / regulatory changes resulting in breach	3	2	6	3	2	6	Policy in place setting out controls and monitoring procedures Policy Review Work Plan in Place Additional resources agreed to support Policy Review	2	2	TC/HFSD/HCSG
	Legal Challenge	3	2	6	3	2	6	Policy in place setting out controls and monitoring procedures Policy Review Work Plan in Place Additional resources agreed to support Policy Review			

Risk Score: Low (1-2); Medium (3); High (4-9)

Key: SR=Strategic Risk; OR=Operational Risk; I/L=Impact/Likelihood;

Nominated Person: TC=Town Clerk; HFSD=Head of Finance & Service Delivery; HCSG=Head of Corporate Services & Governance; HCED=Head of Community Engagement & Development;

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Goal	Identified Risk	SR Impact	SR Likelihood	Total SR (IxL)	OR Impact	OR Likelihood	Total OR (IxL)	Controls	Outcome Total SR	Outcome Total OR	Nominated Person
Review Floral contract, planters and gateway displays	Adverse publicity	3	1	3	2	1	2	Budget in place External professional services contractor in place Monitored through Committee reports	2	2	HFSD/FCM
	Deterioration in public assets	3	1	3	2	1	2	Budget in place External professional services contractor in place Monitored through Committee reports	2	2	HFSD/FCM
	Public Safety	3	1	3	2	1	2	Budget in place External professional services contractor in place Monitored through Committee reports	2	2	HFSD/FCM
Review Christmas Lighting contract	Failure to deliver a scheme that makes the town vibrant during the festive period and that offers value for money	3	2	6	3	2	6	Budget in place, Committee and Working Group	2	2	HCED/TCSPO
Undertake five year health and safety survey of trees	Trees at risk of having health issues that are not managed and potential safety issues.	3	1	3	2	1	2	Trees monitored by Amenity Team Goal scheduled for 2026 but tender process undertaken	1	1	FCM
Business Continuity Plan	Failure to develop leaves business at risk.	3	2	6	3	2	6	Identified as Goal Project resource factored into budget	2	2	HCSG
	Capacity and resources to develop.	3	2	6	2	2	4	Identified as Goal Project resource factored into budget	2	2	HCSG
Digitisation	Selecting a system not compatible with LTC operations	3	2	6	3	2	6	Identified as a Goal. Officer team implemented to cover all aspects of operations.	2	2	HCSG
	Ensuring value for money when choosing options.	2	1	2	1	1	1	Identified as a Goal. Officer team implemented to cover all aspects of operations.	1	1	HCSG
	Capacity and resources to deliver.	2	2	4	2	2	4	Identified as a Goal. Officer team implemented to cover all aspects of operations.	2	2	HCSG
Mayors for Peace	Unable to achieve this in 2025 to 2026 due to large volume of projects and initiatives.	1	1	1	1	1	1	Proposal through March Committee cycle to move this Goal to 2027 to 2028	1	1	HCED
Review of speed limits in and around the Town Centre should the opportunity come forward.	Outside of Town Councils remit but risk to representative role of Council if it doesn't act on opportunity	2	1	2	1	1	1	Planning and Transport Committee	1	1	HCSG

Laura Chrysostomou  
Town Clerk  
Date:

Jon Short

Head of Finance and Service Delivery  
Date:

**Littlehampton Town Council**

**Non- Confidential**

**Committee: Governance and Audit**

**Date: 4 February 2026**

**Report by: Town Clerk**

**Subject: Annual Review of Feedback**

**1. Background and update**

- 1.1. The importance of encouraging and capturing feedback as a means of measuring performance and identifying trends is acknowledged. A full review of the Policy in this respect was carried out in 2022. This resulted in the Town Council adopting a new Feedback Policy and Complaints Procedure which aims to reflect the importance of both positive and negative feedback to the Council. Approved by Council and implemented in November 2022, the feedback received is reviewed annually by this Committee.
- 1.2. Feedback can be given by using the webform, telephone, in person or in writing. The Policy is published on the Town Council's website and can be found at: [Feedback Policy and Complaints Procedure.pdf](#)
- 1.3. In keeping with the Town Council's Policies Policy, the Feedback Policy and Complaints Procedure will be reviewed in 2026, and the Work Plan has been updated accordingly.
- 1.4. The 2025 Registers of Compliments and Complaints are attached as appendices 1 and 2 respectively for noting.

**2. Recommendations**

The Committee is recommended to note the report.

**3. Financial Implications**

There are none arising from this report.

Laura Chrysostomou  
**Town Clerk**

Record of Compliments and Complaints									
Type	Date Received	Source email/ phone etc	Description	Date of acknowledgment	Passed to	Resolution	Date of resolution	External Organisation	Category
Compliment	31/03/2025	email	<p>It has been a pleasure to work with Sofia, Mel &amp; Elise. They were nothing short of excellent, positive and kind ambassadors of Littlehampton Town Council, a real credit to the team!</p>						Town Centre Strategy
Compliment	17/04/2025	email	<p>Thank you to you and your colleagues for arranging for the new tree to be planted. It is looking very healthy. Fingers crossed for some rain to help it establish!</p> <p>Following the recent occupation of Rosemead Park, I went to look at the Queen's Green Canopy, today.</p> <p>Incidentally, thank you to the Council for prompt and effective action to deal with the travellers.</p> <p>I recommend that the Council's replace the tree support straps for the trees on which they are broken. The posts look fine, but a number of the trees are starting lean because of the broken straps. Example pictured.</p> <p>Acting now will ensure healthy growth.</p>	17/04/2025			17/04/2025		Community Resources

Record of Compliments and Complaints									
Type	Date Received	Source email/ phone etc	Description	Date of acknowledgment	Passed to	Resolution	Date of resolution	External Organisation	Category
Compliment	25/04/2025	email	I hope you are well. I wanted to pass on our thanks for the event last night - it was lovely to see so many people together and be able to talk to others that are so passionate about Littlehampton. Have a great weekend. Best wishes,	28/04/2025			28/04/2025		Community Resources
Compliment	30/04/2025	email	Hello Felix Thank you very much for the hospitality that day, the girls were happy to have experienced the council meeting for the first time. The girls will continue to work hard and hopefully see you again. Kind regards Cesar	02/05/2025			02/05/2025		Community Resources
Compliment	01/05/2025	email	I want to write and thank you so much to you and the Littlehampton Sports Forum and Town Council's hard work in making yesterday's event such a success. I was delighted to even make the shortlist for the Lifetime Contribution award, but to win it was a huge honour – thank you so much. Not only that but the trophy itself is pretty amazing, something I will definitely treasure. I'm privileged to be able to represent Tuff Fitty Triathlon Club and with several new members over the past couple of weeks we now stand at 170 members and are we looking at ways of trying to tap into the new residential developments springing up in the north of the town. Thank you once again for giving me this award	02/05/2025			02/05/2025		Community Resources

Record of Compliments and Complaints									
Type	Date Received	Source email/ phone etc	Description	Date of acknowledgment	Passed to	Resolution	Date of resolution	External Organisation	Category
Compliment	01/05/2025	email	Thank you so much again for last night. I really was speechless to receive an award and will look forward to sharing it with the whole team when I am back on Monday as it really is a team effort!! Thank you to LTC for a lovely evening & congratulations again to you on your very well deserved award! If you wouldn't mind sharing my nomination and the photo I had taken with the mayor at some point I would be very grateful, would love to show my Mum and Dad... even if I am 37! 😊😊	02/05/2025			02/05/2025		Community Resources
Compliment	01/05/2025	email	Thank you for all the hard work that you do throughout the year. It was great to see such a good attendance and definitely a better event opened up rather than purely sports. I'll keep you posted as things develop and next April we'll have an opening on the new grasscourts with ADC and yourselves.	02/05/2025			02/05/2025		Community Resources
Compliment	10/06/2025	email	As it is my last year at Littlehampton, I would like to thank you and the team for all your help over the past few years, it has always been good working at Littlehampton. Particular thanks to Claire , who has been brilliant to work with and a huge help with the audits.						Finance
Compliment	13/06/2025	email	I am not sure if you are responsible for the bunting in the town centre but I just wanted to say how lovely it looks - especially against the background of a blue sky!						Amenity Team

Record of Compliments and Complaints									
Type	Date Received	Source email/ phone etc	Description	Date of acknowledgment	Passed to	Resolution	Date of resolution	External Organisation	Category
Compliment	20/06/2025	email	Dear Slava, At last nights Council meeting members were very complimentary about your conduct and expressed appreciation of your courtesy and professionalism. Thank you for all you are doing – a lovely way to end the week.	23/06/2025	Administration	Included praise in team meeting verbally thanked sender	24/06/2025		Admin Team
Compliment	23/06/2025	email	Dear Manager, Just a quick note you must recommend or compliment your front office contact Emily. What an amazing asset to have such a friendly and caring person who greets your customers when they call in. Looks like the council has a great customer Ambassador point of contact. It is very important that the face of the council is represented by real people that have empathy and are able to deal with any enquiry whatever that maybe.	25/06/2025					Front of House
Compliment	29/07/2025	email	Community Resources Officer. I would thank you and all the Allotment Team for help and excellent service provided over the past five years that I've occupied the plot.						Allotments
Compliment	20/08/2025	email	When I was on the High Street today with spiderman, a member of the public came up to me and said how fantastic the event is today and to say thank you to the council for putting on a great event.	20/08/2025					Events

Record of Compliments and Complaints									
Type	Date Received	Source email/ phone etc	Description	Date of acknowledgment	Passed to	Resolution	Date of resolution	External Organisation	Category
Compliment	19/09/2025	email	<p>Good Afternoon Hope you are well! Thank you for your email and confirming the refundable deposit, I have emailed the team as per the email below.</p> <p><i>It was lovely to meet you too and thank you once again, my daughter had a lovely party and is still talking about it which makes it all worth it seeing her little face so happy!</i></p> <p><i>My son has already requested to have his party there too so maybe I'll be in touch again early next year haha!</i></p> <p>Take care &amp; all the best!</p>	22/09/2025	Administration	Acknowledged comments	22/09/2025		Bookings & K2
Complaint	21/01/2025	email	Concerns regarding travelers access to Rosemead Park	22/01/2025	Assistant Town Clerk	Email response acknowledged concerns and advising actions being taken.	22/01/2025		Rosemead
Complaint	05/03/2025	Webform	Difficulty with the door at Southfields Jubilee Centre	05/03/2025	PA to Town Clerk	Email apology acknowledged issue and advised action being taken	06/03/2025		SJC
Complaint	11/03/2025	Webform	Anti-Social behavior at Maltravers Orchard	11/03/2025	PA to Town Clerk	Email reply, acknowledging situation and actions being taken. Apprised Community wardens and ADC Anti-Social behaviour team	11/03/2025		Allotments
Complaint	02/04/2025	email	Alleged theft at the Trinidad Allotments	02/04/2025	Community Officer & Assistant Town Clerk	Acknowledgement sent. Investigation undertaken	14/04/2025		Allotments

Record of Compliments and Complaints									
Type	Date Received	Source email/ phone etc	Description	Date of acknowledgment	Passed to	Resolution	Date of resolution	External Organisation	Category
Complaint	23/04/2025	email	Armed Forces Day Pitch Allocation	24/04/2025	Interim Events Manager & PA to Town Clerk	Acknowledged disappointment explained policies and priorities in allocating spaces	24/04/2025		Events
Complaint	17/06/2025	letter	Upkeep of Trinidad Allotments	18/06/2025	Community Officer & Assistant Town Clerk	Letter sent offering a meeting to discuss situation - No follow up communication	04/07/2025		Allotments
Complaint	07/07/2025	email	Disappointment in Armed Forces Day	07/07/2025	Interim Events Manager & Communications Manager	Acknowledged disappointment responded accordingly	07/07/2025		Events
Complaint	28/08/2025	2 x email	Fallen down holes in Rosemead Park	28.08.25	PA to Town Clerk	Acknowledged situation advised actions being taken	31/08/2025		Rosemead
Complaint	02/10/2025	email	Broken fence allowing access to Worthing Road Allotments	02/10/2025	Administration	Acknowledged issue contacted Parks & Open Spaces at ADC	02/10/2025		Allotments
Complaint	03/10/2025	email	Heating and Cleanliness in Southfield Jubilee Centre	03/10/2025	Administration	Acknowledged email and advised of steps being taken	03/10/2025		SJC
Complaint	03/10/2025	email	Cleanliness in Southfield Jubilee Centre	03/10/2025	Administration	Acknowledged email and advised of steps being taken	03/10/2025		SJC

**Littlehampton Town Council**

**Non- Confidential**

**Committee: Governance and Audit**

**Date: 4 February 2026**

**Report by: Town Clerk and Head of Finance and Service Delivery**

**Subject: Annual Review of Internal Controls**

**1. Summary**

1.1 Attached, as Appendix 1, is a list of the Town Council's Internal Controls for the Committee's information. The Committee is asked to consider the proposal that bank is cashed monthly rather than fortnightly due to a reduction in cash taken. This has been incorporated in the income section of the Appendix. Officers responsible has been amended to reflect the changes to the staffing structure.

**2. Recommendations**

2.1 The Committee is recommended to:

1. Note the Council's Internal Control system at outlined in Appendix 1.
2. Recommend to Council that statements 2, 5, 6 and 7 of the Annual Governance Statement have been complied with (3.3).

**3. Background**

3.1 Local Councils are responsible for putting in place proper arrangements for the governance of their affairs and the stewardship of their resources. Part of good governance is the annual review of the Town Council's Internal Controls including measures designed to prevent and detect fraud and corruption.

3.2 Part of this process is performed by the Internal Auditor who performs tests to check the effectiveness of the Internal Controls.

3.3 Councils are expected to make several representations and assertions in eight statements of assurance, which together comprise the Annual Governance Statement, about the accountability of the Council. The following statements appertain to this report. This Committees' review of the Internal Controls gives Council the assurance required to approve the Annual Governance Statement in June.

<b>Statement</b>	<b>Explanatory Note</b>
2. "We maintained an adequate system of Internal Control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness"	This statement covers the Council's responsibility to ensure that its affairs are managed in accordance with proper standards of financial conduct and arrangements exist to prevent and detect fraud and corruption. The Council also asserts that it has tested those arrangements at least once in the year to make sure they are working in an adequate and effective way.
<p>5. "We carried out an assessment of the risks facing the Council and took appropriate steps to manage those risks, including the introduction of Internal Controls and/or external insurance cover where required."</p> <p>6. "We maintained throughout the year an adequate and effective system of Internal Audit of the Council's accounting records and control systems."</p> <p>7. "We have taken appropriate action on all matters raised in reports from internal and external audit."</p>	<p>These representations cover the Council's responsibility to develop, implement and regularly monitor the effectiveness of systems of internal control covering:</p> <ul style="list-style-type: none"> <li>• The overall control environment, including internal audit.</li> <li>• The identification, evaluation, and management of operational and financial risks.</li> <li>• Budgetary control and monitoring arrangements.</li> <li>• Documentation and application of control procedures.</li> </ul>

Laura Chrysostomou

**Town Clerk**

Jon Short

**Head of Finance and Service Delivery**

Key:	
TC = Town Clerk; HFSD (RFO) = Head of Finance and Service Delivery (Responsible Financial Officer-RFO); FM = Finance Manager; FO = Finance Officer; HRO = Human Resources Officer; HCSG = Head of Corporate Services and Governance; PP = Payroll Provider	
Internal Control	Responsibility
<b>Minutes</b>	
Check quorum present for each council meeting	Clerk to meeting
Check minutes properly signed	Clerk to meeting / Democratic Services Officer
Pages in minute books sequentially numbered	Clerk to meeting / Democratic Services Officer
Financial implications included in recommendations and resolutions	Head of Finance (RFO) / Clerk to meeting
<b>Assets and Investments</b>	
<b>1. Assets</b>	
Register of all Council assets	Head of Finance (RFO)
Asset register as per final accounts and annual return	Head of Finance (RFO)
<b>2. Investments</b>	
Chair Policy and Finance to check with monthly bank reconciliation	Chair of Policy and Finance
<b>Income</b>	
<b>1. Cash</b>	
Cash banked frequently <b>at least once per month</b>	Finance Officer (FO)
<b>2. Credit Income</b>	
Check bookings match invoicing	FO
<b>3. Credit Control</b>	

Key:	
TC = Town Clerk; HFSD (RFO) = Head of Finance and Service Delivery (Responsible Financial Officer-RFO); FM = Finance Manager; FO = Finance Officer; HRO = Human Resources Officer; HCSG = Head of Corporate Services and Governance; PP = Payroll Provider	
Internal Control	Responsibility
Check debtor balances monthly	FO
Review method of chasing debts monthly	Finance Manager (FM) / FO
<b>4. Bad Debts</b>	
Review reasons for non-payments	FM
Check all reasonable steps taken to collect debts	FM/FO
Policy and Finance authority obtained for bad debts written off	Town Clerk / Head of Finance (RFO)
<b>Cash and Bank</b>	
<b>1. Receipt of Money</b>	
Cash removed from till to safe over night	Receptionist/ Museum
Locked tin	Receptionist/ Museum
2 fireproof safes	Head of Finance (RFO)/FM/FO
All cash kept in locked safe or till	FM/FO
All cash reconciled to accounts	FO
<b>2. Bank Reconciliation</b>	
Performed at least on a monthly basis and all bank accounts agreed	FO
Check and ensure no payments or receipts are being carried forward for a number of months	FM
Chair of Policy and Finance to sign monthly bank rec with sight of corresponding bank statements	FO / Chair of Policy and Finance
Review cheques outstanding for over 6 months and ensure written off	FM

Key:	
TC = Town Clerk; HFSD (RFO) = Head of Finance and Service Delivery (Responsible Financial Officer-RFO); FM = Finance Manager; FO = Finance Officer; HRO = Human Resources Officer; HCSG = Head of Corporate Services and Governance; PP = Payroll Provider	
Internal Control	Responsibility
<b>Payments</b>	
<b>1. Payments</b>	
Purchase orders raised for all purchases	Staff / FM / FO
Purchase order books kept securely and signed out to specific staff members	FM / FO
Purchase orders authorised by limited officers	Standing Orders / Fin Regs / Scheme of Delegation
FM authorises all invoice payments (Town Clerk/Senior Management Team in absence)	FM
Order and authorise for payment on invoice separate officers	FM / FO
RFO not to sign orders unless no other authorised member of staff available – if so Town Clerk or other SMT to authorise payment	RFO
Orders and delivery notes checked against invoice and attached to back	FO
Control copy of order kept in separate file	FO
Authorised member signatories as specified in financial regulations	Financial Regulations
Payment schedule with cheques presented to and signed by Town Clerk and authorised member signatories	FO
Security of cheques - stored in locked cupboard	FO
Cheques reviewed and initialled by Town Clerk	TC / FM / FO
Direct debits signed by two authorised member signatories and approved at Full Council as part of budget setting	FO
Payment schedule for online payments presented to and signed by authorised member signatory, counter signed by RFO.	FO
Payment schedule and member authorisation presented to Town Clerk for approval	FO

Key:	
TC = Town Clerk; HFSD (RFO) = Head of Finance and Service Delivery (Responsible Financial Officer-RFO); FM = Finance Manager; FO = Finance Officer; HRO = Human Resources Officer; HCSG = Head of Corporate Services and Governance; PP = Payroll Provider	
Internal Control	Responsibility
Payment schedule and authorised online transaction initialised by FM	FM
<b>2. Charge Card (To replace petty cash)</b>	
Examine charge card expenses and check balances	FO
Check VAT is appropriately claimed on charge card receipts	FO
Check system in place rather than ad hoc reimbursement	FM
Hold £10 of petty cash in separate tin for refreshment purchases accessed by Town Clerk/SMT/RFO/FO/Office Manager	FM/FO
Check frequency of reconciliation	FM
Check approval of receipts and reimbursements	FM
<b>3. Credit Card payments</b>	
Card kept in tin in safe	FM / FO
Max £500 without councillor approval	Financial Regulations
Town Clerk to sign purchase order	TC / FO
FM to sign credit card form	FM
2/5 councillors to sign statement	FM / FO
<b>Supplier Invoices</b>	
Check purchase orders and delivery notes match invoices	FO
Check purchase orders authorisation	FO
Review unmatched purchase orders	FO

Key:	
TC = Town Clerk; HFSD (RFO) = Head of Finance and Service Delivery (Responsible Financial Officer-RFO); FM = Finance Manager; FO = Finance Officer; HRO = Human Resources Officer; HCSG = Head of Corporate Services and Governance; PP = Payroll Provider	
Internal Control	Responsibility
Check expenditure coding has correct cost centre and nominal ledger	FM / FO
Check authorisation for payment of invoice	FO
Ensure supplier statements checked against purchase invoice records	FO
Check any old creditors and ascertain why still unpaid	FO / FM
<b>Payroll</b>	
Prepare contracts of employment for all staff	HR Officer (HRO) / Head of Corporate Services and Governance (HCSG)
Check references for new staff	HR Officer (HR&ODO) / Head of Corporate Services and Governance (HCSG)
Check gross pay for each employee is at correct rate	RFO / Finance Manager
Check sick leave /pay against reporting mechanism and timesheets	FM
Check annual leave / pay against reporting leave cards and timesheets	FM
Check any statutory sick pay or maternity pay deductions	FM / Payroll Provider (PP)
Town Clerk approval for new starters	TC / HCSG / HRO
Prompt removal of leavers – from payroll system	Finance Manager / Payroll Provider (PP)
Town Clerk to countersign and authorise online list of payment made	TC / RFO
Internal auditor to audit biannually	FM
Line manager authorises all overtime and mileage countersigned by Town Clerk	TC / FM / Line Managers

Key:	
TC = Town Clerk; HFSD (RFO) = Head of Finance and Service Delivery (Responsible Financial Officer-RFO); FM = Finance Manager; FO = Finance Officer; HRO = Human Resources Officer; HCSG = Head of Corporate Services and Governance; PP = Payroll Provider	
<b>Internal Control</b>	
Process HMRC and West Sussex County Council pension contributions accordingly	FM
Prompt completion of pension starters/leavers/changes	RFO / FM
<b>General</b>	
Check trial balance monthly	FM / FO
At least twice each financial – check actual expenditure against estimates and investigate any overspends	RFO / FM
Finance Officer to prepare figures FM to check and FO submit VAT return	FM / FO
Check regular reporting of expenditure and variances from budget	FO
Monthly checking of all transactions for correct coding	FO
FO to save in G-drive income and expenditure reports for managers at month end	FO
FO to save in G-drive nominal ledger reports and Ear Marked Reserves statement for managers quarterly	FO

# **Littlehampton Town Council**

**Non-Confidential**

**Committee: Governance and Audit**

**Date: 04 February 2026**

**Report by: Town Clerk**

**Subject: Business Plan Progress Report**

## **1. Summary**

1.1. Each Committee will receive updates through their respective periodic reports enabling them to monitor progress and keep the Business Plan under review. This report provides an update on progress with delivering the goals as they relate to the work of this Committee. It also provides an overview of anticipated work plans for the year 2026 to 2027.

## **2. Recommendations**

The Committee is recommended to note the Business Plan updates in Appendix 1.

## **3. Background**

3.1. The Town Council agreed its Business Plan for the next four years at Full Council in November 2023. Following approval of the Business Plan, the objectives were integrated with the Town Council's Capital Programme where appropriate and incorporated in the Town Council's Corporate Risk Register which is reviewed annually by the Governance and Audit Committee meeting in February. The Strategy and Action Plan goals are now also integrated in the staff appraisals and business workplans.

3.2. The Business Plan consists of two elements:

- The Strategy which sets out the Town Council's mission statement, vision, strategic priorities, values, and operational framework

- The Action Plan which details the goals to achieve the strategy and the relating objectives with specific actions, timelines, and resource implications for achieving the goals.

3.3. Officers have been working alongside members to deliver the goals and objectives set out in the Action Plan. The Action Plan in Appendix 1 sets out the goals that fall within the remit of this Committee and includes quarterly update columns to show progress throughout the year. There is also a 'status' column that uses RAG (red, amber, and green) visual reporting system to convey a high-level status of a project or task. The colours are used to indicate the following:

Red: and alert, usually denoting one or more of the following: significant overspend, significant delay, a rise in quality issues, significant resource shortage, or unsatisfied stakeholders.

Amber: A caution, meaning the project is potentially hindered by obstacles or hazards such as considerable overspends, a delay in the schedule, lack of resources.

Green: A clear indication that the project is moving along as planned on schedule, within budget, no issues with resources, quality is meeting expectations and stakeholders are satisfied.

3.4. The key objectives for this Committee for the business year 2025 to 2026 were agreed by council at the annual meeting on 8 May 2025. They are to review and implement changes to the Town Council's Standing Orders and Financial Regulations in line with the National Association of Local Councils (NALC) Models. This work is also aligned to the implementation of the new accounting system. Whilst this review has started it is now anticipated that these policies will be reviewed in 2026 to 2027. It should be noted that the review of the Town Council's suite of personnel policies will be taken forward by the Property and Personnel Committee.

3.5. The Committee will also maintain a monitoring brief and function as a sounding board when opportunities arise to progress the Business Plan objectives that fall within its remit.

3.6. Looking forward to 2026 to 2027 the following items are anticipated to be included in this committee's work plan. This list does not include the standard annual reviews that are the remit of this Committee.

- Review of internal audit (required following a full year with a new internal auditor)

- Standing Orders including Scheme of Delegation to Committees and Scheme of Delegation to Officers
- Financial Regulations
- Whistleblowing Policy (joint responsibility with Property and Personnel Committee)
- Feedback Policy and Complaints Procedure (quadrennial review due end of 2026)

#### **4. Financial Implications**

- 4.1. The budget set in January 2026 sought flexibility within the 2026 to 2027 and future budgets to deliver the Council's aspirations to improve the town and the quality of life.
- 4.2. Resources to deliver the goals and objectives set out in the Action Plan for 2026 to 2027 will need to be further reviewed.

**Laura Chrysostomou**  
**Town Clerk**

Goals	Objectives								Status as at May 2025 In Progress / On Hold / Complete (outcome)	PROGRESS 2025 TO 2026			
	Description	Timeline	Committee	Officer	Total Cost	Resources / Funding	LTC Budget Allocated	Q1 (APRIL - JUNE 25)	Q2 (JULY - SEPT 25)	Q3 (OCT - DEC 25)	Q4 (JAN - MARCH 26)		
<b>Corporate initiatives and projects</b>													
<b>Policy Reviews</b>	1. Personnel - review suite of policies & implement employee handbook 2. Model Fin Regs and SOs	1. On hold - pending introduction of new legislation 2. Summer 2025	G&A, P&F, P&P	TC, DTC, ATC	N/a	N/a	N/a	<span style="color: green;">In Progress</span>	Scoping work undertaken for consultant to work with staff to develop Staff Code of Conduct through staff workshops.	Staff workshops on Code of Conduct held during the summer. Staff group now working with consultant to refine draft CoC ahead of approval. HR policies (without major legislative change pending) are progressing through Senior Management and Staff Policies Group edit and approval in preparation for task and finish group scrutiny. Initial review of Standing Orders against new NALC model completed. Financial Regulations reviewed and updated against new NALC model.	Review of Standing Orders and Financial Regulations started. Staff group completed draft Code of Conduct.		

**Littlehampton Town Council**

**Non-Confidential**

**Committee: Governance and Audit**

**Date: 4 February 2026**

**Report by: Town Clerk and Head of Finance and Service Delivery**

**Subject: External Auditor Certificate and Report 2024 to 2025**

**1. Summary**

- 1.1 Attached as appendix 1 is the External Auditor's Certificate and report for the 2024 to 2025 accounts.
- 1.2 The conclusion of the Audit has been advertised in the Council's noticeboards and on the website and copies of the complete Annual Return made available for purchase.
- 1.3 With regards to the 'Other Matters' section of the auditor's certificate, the difference of £1 is due to rounding within the reporting system.

**2. Recommendations**

The Committee is recommended to note the External Auditor Certificate and report for the 2024 to 2025 accounts.

**Laura Chrysostomou  
Town Clerk**

**Jon Short  
Head of Finance and Service Delivery**

## Section 3 - External Auditor Report and Certificate 2024/25

In respect of      Littlehampton Town Council

### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A **limited assurance review is not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

### 2 External auditor limited assurance opinion 2024/25

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with the *Proper Practices* and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

We identified during our review of the Annual Governance and Accountability Return that boxes 6 and 7 of the prior year column (2024) on Section 2 - Accounting Statements did not agree to the figures provided on the audited 2023/24 form by £1. No explanation was provided for these amendments, and the column has not been marked as 'Restated' to bring it to the attention of the reader. We consider these amendments to be trivial and no significant concerns arise.

### 3 External auditor certificate 2024/25

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

External Auditor Name



External Auditor Signature

Date

15/08/2025

**Littlehampton Town Council**

**Non- Confidential**

**Committee: Governance and Audit**

**Date: 4 February 2026**

**Report by: Town Clerk and Head of Finance and Service Delivery**

**Subject: Internal Audit Report 2025 to 2026**

**1. Summary**

- 1.1 Attached as Appendix 1 is the first Internal Audit report for Littlehampton Town Council for the 2025 to 2026 financial year. The audit was conducted by the Town Council's Internal Auditor – Mulberry Local Authority Services.
- 1.2 One of the functions of Internal Audit is to give assurance to Members of the Council that the systems, financial and otherwise, are following best practice, operating correctly, are compliant with all laws and regulations and can be relied upon.

**2. Recommendations**

The Committee is recommended to note the Internal Auditor report for the 2025 to 2026 accounts and the action to implement the Internal Auditor's recommendations.

**3. Background**

- 3.1 The Internal Auditor makes two visits per year. This is the first report for 2025 to 2026.

The areas that were audited were:

- Book of Accounts
- Finance Regulations, Governance and Payments
- Risk Management and Insurance
- Budget, Precept and Reserves
- Income
- Petty Cash
- Payroll
- Assets and Investments
- Bank and Cash
- Publication of Information
- Exercise of Public Rights
- Publication Requirements

Items to be brought to the Committee's attention are:

3.1 The Council has several documents relating to IT and data protection which are displayed on its website, but the auditor has recommended adopting the template IT Policy to ensure it meets Governance Assertion 10.

This has been done and was adopted by Full Council on the 22 of January 2026.

3.2 The Council may wish to consider publishing a statement on the Council website that “all minutes are in draft form until approved at the next meeting” to avoid the need to update unapproved versions with the approved version.

This has been done.

3.3 After review of the Local Council Risk System (LCRS) risk assessment, the requirement to record in the minutes the legal powers used to authorise expenditure has been questioned as this does not currently happen. The Council should either ensure this activity does takes place in the future or amend the risk assessment if this is impractical.

The risk assessment has been amended to reflect that this is ensured through the budget setting process. Financial implications are also included in reports and resolutions.

3.4 Based on balances exceeding £3million, the auditor recommends considering increasing the fidelity guarantee level to ensure it covers the maximum balance held at any point.

The Head of Finance will raise this matter with the Town Council's insurance provider.

3.5 The Council publishes an annual figure for the total of allowances paid but does not currently specify amounts to individuals. This is contrary to the Local Authorities (Members Allowances) (England) Regulations 2003 15(3) which states “As soon as reasonably practicable after the end of a year to which the scheme relates, an authority shall make arrangements for the publication within the authority's area of the total sum paid by it in the year under the scheme to each recipient in respect”. The auditor recommends publishing the breakdown in future years to comply with this requirement.

This will be completed annually at year end.

3.7 The asset register includes the K2 building which is on a long term 50-year lease. As this is not an asset owned by the Council, this should not be included within the assets recorded on the AGAR (Annual Governance and Accountability Return).

The Asset Register will be updated accordingly and the AGAR form noted with “restated” as the figures will vary from the previous year when this sum is deducted.

#### **4. Conclusion and Opinion**

- 4.1 The Auditor was satisfied that the Council successfully maintains a strong system of financial control.
- 4.2 All actions from this report are currently being reviewed to ensure the Council's systems continue to improve.
- 4.3 Overall the systems and procedures in place are fit for purpose.

Laura Chrysostomou

Jon Short

**Town Clerk**

**Head of Finance and Service Delivery**



Mrs L Chrysostomou  
Littlehampton Town Council  
The Manor House  
Church Street  
Littlehampton  
West Sussex  
BN17 5EW

12 November 2025

Dear Laura

**Re: Littlehampton Town Council**

**Internal Audit for Financial Year Ended 31 March 2026 – Interim Audit report**

**Executive summary**

Following completion of our interim internal audit on 12 November 2025 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines, and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published Annual Governance and Accountability Return (AGAR). The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of which is available on request. The report concludes with an opinion as to whether each assertion has been met or not at this point in the year. **Recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Littlehampton Town Council are well established and followed.

## **Regulation**

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit’s function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they are considering the authority’s approval of the annual governance statement.

## **Independence and competence**

Your audit was conducted by Andy Beams of Mulberry Local Authority Services Ltd, who has over 35 years’ experience in the financial sector with the last 15 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

## **Engagement Letter and inherent risk assessment**

An engagement letter was previously issued to the council covering the 2025/26 internal audit assignment, which includes the scope and plan of works and fee structure. Copies of this document are available on request from [anna@mulberrylas.co.uk](mailto:anna@mulberrylas.co.uk)

In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be “walk through testing” on sample data to encompass the period of the council year under review.

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## A. BOOKS OF ACCOUNT

### ***Internal audit requirement***

*Appropriate accounting records have been kept properly during the year.*

### **Audit findings**

This is the first internal audit conducted by Mulberry Local Authority Services Ltd, having been appointed by the council as internal auditors at the Governance & Audit Committee meeting held on 4 February 2025 (minute ref 26.3.1).

The audit was conducted on site with the council officers. The information advised in advance of the visit had been prepared and was available for review, and overall, I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the officers and a review of the council website [www.littlehampton-tc.gov.uk](http://www.littlehampton-tc.gov.uk)

The council uses the AdvantEdge accounting package for recording the council's finances, having moved from the Rialtas accounting package used in the previous financial year. The accounting package is updated regularly and used to produce management information reports for review at council meetings.

## B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

### ***Internal audit requirement***

*This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.*

### **Audit findings**

*Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit*

The External Auditor's Report for 2024/25 was not qualified and has been published on the council website along with the Notice of Conclusion of Audit and was reported to the council meeting held on 16 October 2025.

Under other matters, the External Auditor commented 'We identified during our review of the Annual Governance and Accountability Return that boxes 6 and 7 of the prior year column (2024) on Section 2 – Accounting Statements did not agree to the figures provided on the audited 2023/24 form by 1. No explanation was provided for these amendments, and the column has not been marked as 'Restated' to bring it to the attention of the reader. We consider these amendments to be trivial, and no significant concerns arise.'

I note the council received and considered the previous internal audit report at the Governance & Audit Committee meeting held on 8 July 2025 (minute ref 8.1).

*Confirm by sample testing that councillors sign statutory office forms*

I confirmed by sample testing that councillors sign "Acceptance of Office" forms together with a formal acceptance to receive information by electronic means in the form "As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time."

The council website includes a councillor page where a summary of the individual Register of Members' Interests forms is published.

***Confirm that the council is compliant with GDPR***

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's Guide (March 2025) contains updated guidance on the matter as below, including details of the new Governance Assertion to be included in the 2025/26 AGAR:

**Assertion 10 - Digital and data compliance**

*To warrant a positive response to this assertion, the authority needs to have taken the following actions:*

1.47 *Email management - Every authority must have a generic email account hosted on an authority owned domain, for example [clerk@abcparishcouncil.gov.uk](mailto:clerk@abcparishcouncil.gov.uk) or [clerk@abcparishcouncil.org.uk](mailto:clerk@abcparishcouncil.org.uk) rather than [abcparishclerk@gmail.com](mailto:abcparishclerk@gmail.com) or [abcparishclerk@outlook.com](mailto:abcparishclerk@outlook.com) for example.*

1.48 *All smaller authorities (excluding parish meetings) must meet legal requirements for all existing websites regardless of what domain is being used.*

1.49 *All websites must meet the [Web Content Accessibility Guidelines 2.2 AA](#) and the [Public Sector Bodies \(Websites and Mobile Applications\) \(No. 2\) Accessibility Regulations 2018](#) (where applicable).*

1.50 *All websites must include published documentation as specified in the [Freedom of Information Act 2000](#) and the [Transparency Code for Smaller Authorities](#) (where applicable).*

1.51 *All smaller authorities, including parish meetings, must follow both the [General Data Protection Regulation \(GDPR\) 2016](#) and the [Data Protection Act \(DPA\) 2018](#).*

1.52 *All smaller authorities, including parish meetings, must process personal data with care and in line with the principles of data protection.*

1.53 *The [DPA 2018](#) supplements the [GDPR](#) and classifies an authority as both a Data Controller and a Data Processor.*

1.54 *All smaller authorities (excluding parish meetings) must also have an IT policy. This explains how everyone - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment.*

**The council has a Privacy Notice, Website Accessibility Statement, FOI Publication Scheme and polices covering IT published on its website, although I recommend adopting the template IT Policy in addition to ensure it meets the requirements of Governance Assertion 10.**

***Confirm that the council is compliant with the relevant transparency code***

As the council's income and expenditure exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so.

**Confirm that the council meets regularly throughout the year**

In addition to full council, the council has a committee structure in place. The responsibilities of each committee are published on the relevant page of the website along with details of future meeting dates and historic agendas and minutes for meetings.

**Check that agendas for meetings are published giving 3 clear days' notice**

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

I note the council also publishes the non-confidential supporting papers for meetings on the council website with the agendas in accordance with the requirements of the Information Commissioner's Office.

**Check the draft minutes of the last meeting(s) are on the council's website**

Minutes are uploaded to the council website although I note that several older minutes still contain the watermark 'Unapproved'. **The council may wish to consider publishing a statement on the council website that 'All minutes are in draft format until approved at the next meeting' to avoid the need to update unapproved versions with the approved version.**

**Confirm that the Parish Council's Standing Orders and Financial Regulations have been reviewed within the last 12 months**

The Standing Orders are based on the current NALC model, although have been modified to include specific detail relevant to the Town Council. Financial Regulations are based on an older NALC model. The council are in the process of updating both documents, and the supporting policies relating to the Schemes of Delegation, pending approval of an amended staffing structure. These documents are designed to be tailored to the size and structure of the council, and testing of compliance with the newly adopted policies will be completed at future internal audits.

I note the council also has an adopted Scheme of Delegation to committees and officers to support the Financial Regulations.

**Confirm the council has adopted the General Power of Competence (GPC) and met the eligibility criteria at the time of adoption, or if GPC not adopted, confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £11.10 per elector**

The council has section 137 expenditure for the year within the allowable threshold.

**Check receipt of VAT refund matches last submitted VAT return**

The council submits its VAT return on a quarterly basis. I reviewed the submissions for Q1 and Q2 of the current financial year which were fully supported by the required details. These have only recently been submitted, and I will confirm receipt of the refund amounts at the final internal audit.

**Confirm that checks of the accounts are made by a councillor**

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

## C. RISK MANAGEMENT AND INSURANCE

### Internal audit requirement

*This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.*

### Audit findings

The council's adopted Financial Regulations include a section covering Risk Management and state:

**FR 24.1** *The Council is responsible for putting in place arrangements for the management of corporate risk. The Town Clerk in conjunction with the RFO, under the direction of the Governance & Audit Committee, shall be responsible for all corporate risk management matters and prepare, for approval by the Council, corporate risk management policy statements in respect of all activities of the Council. The Council's Corporate Risk Register shall be reviewed by the Council at least annually.*

In February 2025, the council completed its annual review of the Corporate Risk Management Strategy and Procedures, which included a review of the Council's Corporate Risk Register and Business Plan Risk register. This is confirmed in the minutes of the Governance & Audit Committee meeting held on 4 February 2025 (minute ref 26.5).

The council uses the Local Council Risk System (LCRS) software package for assessing and responding to risks. This is a system designed for councils and widely used in the sector.

The LCRS system splits the potential risks into different categories of the council's operations, identifies the specific potential risk, lists the control measures in place to mitigate the risk, detailed the frequency of review, and assesses the overall risk value by determining the likelihood of occurrence and impact on the council.

This is a comprehensive approach and includes analysis of all risks typically associated with a council of this size with its range of services and facilities. I note the council also has an adopted Statement of Internal Controls and I have no doubt that the council takes its risk management responsibilities seriously.

**I reviewed the financial risk section of the LCRS risk assessment and note that includes the requirement to record in the minutes of meetings the legal powers used to authorise expenditure, although through discussion with the Town Clerk, this does not currently happen. The council should consider either ensuring this activity does take place in future, or amending the risk assessment if it determines this is impractical.**

I confirmed that the council has a valid insurance policy in place with Zurich Insurance which covers the year under review. The policy includes Public Liability cover of £15 million, Employers Liability cover of £10 million and a Fidelity Guarantee level of £1 million.

**At the date of the interim internal audit, total balances held exceed £3.3 million and I recommend that the council considers increasing the Fidelity Guarantee level to ensure that it covers the maximum balance held at any point during the year.**

**D. BUDGET, PRECEPT AND RESERVES*****Internal audit requirement***

*The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.*

**Audit findings**

The council set a precept of £1,621,543 for 2025/26. With a tax base of 10,563.0, this equates to a band D equivalent of £153.51 (compared to the average in England of £92.92).

The 2026/27 budget setting process is underway, and I was able to view the latest draft budget at the interim audit. This is a detailed breakdown of the projected income and expenditure within each area of the council's operations and includes recommended use of reserve funding to arrive at a precept figure. The final budget and precept are anticipated to be approved by the council at the meeting scheduled for January 2026.

The budget report dated 12 November 2025 shows expenditure at 43%, suggesting that the budget has been accurately set and carefully monitored throughout the year. There is evidence within the minutes of meetings that councillors regularly receive budget reports for review, providing them with sufficient financial information to make informed decisions.

The council currently holds circa £1,350,000 in earmarked reserves, spread across a range of clearly identifiable projects, including amounts received from Community Infrastructure Levy (CIL) which are identified separately. I note that the Capital Receipts EMR shows a negative balance, but I understand this is to be corrected within the accounting package before the end of the Financial Year.

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

5.33 *The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.*

5.34 *The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.*

5.35 *The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.*

5.36 *In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.*

A review of the general reserve balance will be conducted at the final internal audit, and the council is advised to follow the recommended guidance in determining an appropriate level.

## **E. INCOME**

### ***Internal audit requirement***

*Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.*

### **Audit findings**

Apart from the precept, the council receives income from a range of sources including hire of facilities, allotments, income from events and the museum, and bank interest and VAT refunds.

FR 11.4 states '*The Town Council shall agree the scale of fees and charges for each service on, at least, an annual basis following a report of the Town Clerk.*'

Fees are reviewed as part of the budget setting process, and confirmation of the agreed fees for 2025/26 is recorded in the minutes of the Community Resources Committee meeting held on 4 December 2025 (minute ref 61.2), and the 2026/27 are due to be approved at the upcoming committee meeting.

A schedule of fees for room hires is published on the council website, and I tested a sample of invoices and was able to confirm rates charged were consistent with the council's published charging schedule.

## **F. PETTY CASH**

### ***Internal audit requirement***

*Petty cash payments were properly supported by receipts; all petty cash expenditure was approved and VAT appropriately accounted for.*

### **Audit findings**

To be tested at the final internal audit.

## **G. PAYROLL**

### ***Internal audit requirement***

*Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.*

### **Audit findings**

The council has twenty-six employees on the payroll. All staff members have a signed contract of employment, based on the NALC template, and the council is a member of the Local Government Pension Scheme (LGPS).

Payroll is processed is outsourced to a third party, who complete all the PAYE calculations and provide the information to the Clerk each month. I reviewed the payroll summary and was able to confirm that HMRC and pensions payments are up to date and that the council is correctly not claiming the employment allowance for national insurance contributions.

There is a councillor allowance scheme in place with eligible (elected) members paid monthly through payroll, with the amount correctly assessed for tax and national insurance.

The council publishes an annual figure for the total of allowances paid by the council but does not currently specify amounts to individuals. This is contrary to The Local Authorities (Members' Allowances) (England) Regulations 2003 15(3) which states 'As soon as reasonably practicable after the end of a year to which the scheme relates, an authority shall make arrangements for the publication within the authority's area of the total sum paid by it in the year under the scheme to each recipient in respect' and I recommend publishing the breakdown in future years to comply with this requirement.

## H. ASSETS AND INVESTMENTS

### **Internal audit requirement**

*Asset and investments registers were complete and accurate and properly maintained.*

### **Audit findings**

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on assets and asset registers as below:

5.58 *The asset register should contain in its most simple form the date of acquisition, cost of acquisition, useful life estimate and location along with value held for investments; however, it is desirable for the register to contain other such supplementary information to enable the user to better understand the nature and scope of the use of the fixed asset. It is therefore recommended to show insurance value, replacement value, custodian, date last physically vouched.*

5.59 *Each authority may choose an appropriate minimum value for deciding between fixed assets and general consumables. The limit chosen will relate to expected useful life, whether the item would be included on an insurance claim and whether it is included in the risk assessment of the authority in any way. This minimum level is to be minuted and reviewed at least annually. The rationale and methodology should be recorded in the minutes.*

5.60 *One item or group of similar items shall be regarded for inclusion in the fixed asset register.*

5.61 *Assets should be first recorded in the asset register at their actual purchase cost.*

5.62 *Assets that are either under construction or have not been brought into use should be included on the asset register only once complete and they benefit the community.*

5.63 *Obsolete assets that are no longer in use or are awaiting disposal should be clearly recorded as such.*

5.64 *Where an authority receives an asset as a gift at zero cost, for example by community asset transfer, it should be included with a nominal one-pound (£1) value as a proxy for the zero cost.*

5.65 *Assets that do not have a functional purpose or any intrinsic resale value (for example, a village pond or war memorial) are often referred to as 'community assets'. Authorities should record community assets in the asset register in the same way as gifted assets.*

5.66 *The particular method of asset valuation is not specified in proper practices so authorities may use any reasonable approach to be applied consistently from year to year. The method of asset valuation adopted should be set out in a policy approved by the authority and recorded in the authority's minutes and in the asset register.*

5.67 For authorities covered by this guide, the most appropriate and commonly used method of fixed asset valuation for first registration on the asset register is at acquisition cost. This means that the recorded value of the asset will not change from year to year, unless it is materially enhanced.

5.68 Commercial concepts of depreciation, impairment adjustments, and revaluation are not required nor appropriate for this method of asset valuation.

5.69 The total value of an authority's assets recorded on the asset register as at 31 March each year is reported at Line 9 on the authority's AGAR. Authorities should be able to track and explain fully any changes in the asset register from year to year.

The council has a fixed asset register in place, maintained in an Excel format, which includes the date of acquisition of each asset, its description and location, a useful life estimate, comments on its condition, its insurance value and the value for inclusion on the AGAR.

I note the register includes land and buildings, community assets, vehicles and equipment and infrastructure items, but does not include other items such as IT equipment and furnishings in the council buildings, which are included in the council's insurance document. This approach is consistent with the way the council has reported its assets in previous years, and the Town Clerk confirmed that the council's asset policy includes a 'de minimis' threshold of £1,000 whereby items below this figure are not included.

**The asset register includes the K2 building which is on a long-term 50-year lease. As this is not an asset owned by the council, this should not be included within the assets recorded on the AGAR.**

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on investments, and defines a long-term investment as below:

2.23 Short-term investments, which mainly include deposit and savings accounts typically provided by banks, are those that display the following characteristics:

- a. are denominated in pounds Sterling;
- b. be realisable at full value on demand or have a maturity end date of not more than 12 months;
- c. the whole of the original sum invested can, from the time that the investment is made, be accessed for use by the authority without any reduction; and
- d. the authority has assessed the counterparty and is satisfied that the original sum invested is not subject to unreasonable risk.

2.26 A long-term investment arises where the authority invests money in anything other than a short-term investment.

1.11 Arrangements need to be in place to ensure that the authority's funds are managed properly and that any amounts surplus to requirements is invested appropriately, in accordance with an approved strategy which needs to have regard to the government's [Statutory Guidance on Local Government Investments](#). If total investments are to exceed the threshold specified in the statutory guidance at any time during a financial year, the authority needs to produce and approve an annual Investment Strategy in accordance with the guidance.

The council has an Annual Investment Strategy to support its future decision making on placement of funds in accordance with the statutory guide which is published on the council website.

The council has a long-term investment in the Local Authority Property Fund through CCLA, which is correctly recorded on the asset register and included in box 9 (assets and long-term investments) on the AGAR each year.

The council has no borrowing through the PWLB.

## I. BANK AND CASH

### ***Internal audit requirement***

*Periodic bank account reconciliations were properly carried out during the year.*

### **Audit findings**

Financial Regulation 2.3 states '*On a regular basis, at least once in each quarter, and at each financial year end, the Chair of Policy & Finance shall verify bank reconciliations (for all accounts) produced by the RFO. The Chair shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Policy & Finance Committee.*'

Bank reconciliations are completed monthly. I reviewed the latest bank reconciliation for all accounts and was able to confirm the balances to the bank statements and found no errors.

I was able to confirm that the bank reconciliations have been verified in accordance with Financial Regulations.

As the council's annual budget exceeds the €500,000 (£430,950 as of 3 July comparative date) threshold, it is not protected by the Financial Services Compensation Scheme (FSCS).

The council holds accounts with Lloyds Bank and the CCLA to mitigate the risk of keeping all funds in one financial institution.

## J. YEAR END ACCOUNTS

### ***Internal audit requirement***

*Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.*

### **Audit findings**

To be tested at the final internal audit.

## K. LIMITED ASSURANCE REVIEW

### ***Internal audit requirement***

*IF the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.*

### **Audit findings**

The council did not certify itself exempt in 2024/25 due to exceeding the income and expenditure limits and this test does not apply.

## L: PUBLICATION OF INFORMATION

### ***Internal audit requirement***

*The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with relevant legislation*

### **Audit findings**

The council is reminded that the following requirements apply.

For councils with a turnover over £25,000, it is recommended best practice to follow the Local Government Transparency Code 2015, but not a statutory requirement and therefore not subject to verification during the internal audit.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

**13(1)** An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

**13(2)** Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

Testing for publication to meet this requirement will be completed at the final internal audit.

**M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS*****Internal audit requirement***

*The authority, during the previous year, correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.*

**Audit findings**

Inspection - key dates	2024/25 Actual
Date AGAR signed by council	19 June 2025
Date inspection notice issued	20 June 2025
Inspection period begins	23 June 2025
Inspection period ends	1 August 2025
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

I am satisfied the requirements of this control objective were met for 2024/25, and assertion 4 on the Annual Governance Statement can therefore be signed yes by the council.

**N: PUBLICATION REQUIREMENTS*****Internal audit requirement***

*The authority complied with the publication requirements for the prior year AGAR.*

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

*Before 1 July 2025 authorities must publish:*

- *Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited*
- *Section 1 - Annual Governance Statement 2024/25, approved and signed, page 4*
- *Section 2 - Accounting Statements 2024/25, approved and signed, page 5*

*Not later than 30 September 2025 authorities must publish:*

- *Notice of conclusion of audit*
- *Section 3 - External Auditor Report and Certificate*
- *Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.*

*It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.*

**Audit findings**

I was able to confirm that the Notice of the Period of Public Rights and Section 1 (Annual Governance Statement) and Section 2 (Accounting Statement) of the AGAR were published on the council's website before 1 July 2025.

I was able to confirm that the Notice of Conclusion of Audit and External Auditor Report and Certificate were published on the council's website before 30 September 2025.

The council has therefore met the publication requirements,

## O. TRUSTEESHIP

### ***Internal audit requirement***

*Trust funds (including charitable) – The council met its responsibilities as a trustee.*

### **Audit findings**

The council has no trusts, and testing for this internal control objective is not applicable.

**Achievement of control assertions at final internal audit date**

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives to date are summarised in the table below.

	<b>INTERNAL CONTROL OBJECTIVE</b>	<b>YES</b>	<b>NO</b>	<b>NOT COVERED</b>
A	Appropriate accounting records have been properly kept throughout the financial year	✓		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for	To be tested at final internal audit		
G	Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	To be tested at final internal audit		
K	If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.			✓
L	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	To be tested at final internal audit		
M	The authority, during the previous year correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
N	The authority complied with the publication requirements for prior year AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please contact me directly on [andy@mulberrylas.co.uk](mailto:andy@mulberrylas.co.uk) or 07428 647069.

Yours sincerely



**Andy Beams**  
Director, Mulberry Local Authority Services Ltd

**Interim Internal Audit - Points Carried Forward**

Audit Point	Interim Audit Findings	Council comments
<b>B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS</b>	<p>The council has a Privacy Notice, Website Accessibility Statement, FOI Publication Scheme and polices covering IT published on its website, although I recommend adopting the template IT Policy in addition to ensure it meets the requirements of Governance Assertion 10.</p> <p>The council may wish to consider publishing a statement on the council website that 'All minutes are in draft format until approved at the next meeting' to avoid the need to update unapproved versions with the approved version.</p>	
<b>C. RISK MANAGEMENT AND INSURANCE</b>	<p>I reviewed the financial risk section of the LCRS risk assessment and note that includes the requirement to record in the minutes of meetings the legal powers used to authorise expenditure, although through discussion with the Town Clerk, this does not currently happen. The council should consider either ensuring this activity does take place in future, or amending the risk assessment if it determines this is impractical.</p> <p>At the date of the interim internal audit, total balances held exceed £3.3 million and I recommend that the council considers increasing the Fidelity Guarantee level to ensure that it covers the maximum balance held at any point during the year.</p>	

<b>G. PAYROLL</b>	<p>The council publishes an annual figure for the total of allowances paid by the council but does not currently specify amounts to individuals. This is contrary to The Local Authorities (Members' Allowances) (England) Regulations 2003 15(3) which states '<i>As soon as reasonably practicable after the end of a year to which the scheme relates, an authority shall make arrangements for the publication within the authority's area of the total sum paid by it in the year under the scheme to each recipient in respect</i>' and I recommend publishing the breakdown in future years to comply with this requirement.</p>	
<b>H. ASSETS AND INVESTMENTS</b>	<p>The asset register includes the K2 building which is on a long-term 50-year lease. As this is not an asset owned by the council, this should not be included within the assets recorded on the AGAR.</p>	