

Risk Assessment

Upper Medway IDB

A collective risk assessment for the appropriate management of financial hazards

November 2026

Upper Medway IDB
Financial risk assessment

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Introduction

The Upper Medway Internal Drainage Board (The Board) is a quasi-government body that acts as a management authority within a district that requires additional drainage need. The work carried out by the Board is integral to the successful management and conveyance of water within the district. Its primary guiding legislation is the Land Drainage Act 1991, although various other related legislations may also apply in certain circumstances.
The current district ranges from East Grinstead in the West to Bethersden in the East, taking in the River Teise to the South and Maidstone to the North. As a fluvial (read: gravity dictated) district its primary issues lie with reaction to heavy rainfall and prolonged wet weather causing ground water flooding.

The main office for the Board is currently Upper North Hall, Bullen Court Business Centre, Bullen Lane, East Peckham, Kent, TN12 5LX. This is a converted barn to which the Board is tenant for one office space on the first floor. It is of relatively modern conversion and offers up to date safety aspects and communal features. The office is owned by a serving Board member, Mr C Wheeler via a subsidiary LLP, L Wheeler and Sons LLP. This will be communicated when there is discussion over the office building as a liability to the Board.

The ground teams operate from a depot located at Laddingford, near Yalding. The Laddingford depot is an asset of the Upper Medway IDB (UMIDB) comprising a relatively modern steel framed building with amenities for staff contained within. It houses the Board's plant and tooling which is used in the maintenance of land drainages watercourses within the internal drainage district, an area set out under the Land Drainage Act 1991.

The income of the Board is mostly from levies charged to landowners, 90+% of which is collected by the councils on behalf of the Board via the council tax demand medium. The rate of this demand is set each year by the Board on recommendation from its respective Finance Committee. There is additional provision of income from work carried out under Section 20 of the Land Drainage Act and the Environment Agency via a Highland Water Contribution and additional contributions made via a Public Sector Co-operation Agreement. This is offset by a Precept payment made to the EA each year as part of their management of main river within the district. The Board also has policy in place to request contribution from developers that create impermeable surfaces within the district. This is via an application of the Board byelaws that are created separately, but within the remit of, the Land Drainage Act 1991.

Objectives

As part of the responsible use of public funds and as per the requirements of the Local Audit and Accountability Act 2014, the Upper Medway Internal Drainage Board (The Board) is committed to transparency and accountability of its handling of financial risk.

The purpose of this risk assessment is to determine the most likely causes of financial harm to the Board and the ways that might impact upon its operations. This document is designed to be altered as hazards arise and risks change so that the Board is fully aware of situations that might become financial liabilities into the future.

The objectives of this assessment and strategy are:

- Integration of Risk Management into the culture of the Board.
- Raising awareness of the need for Risk Management by all those connected with the delivery of services (including partners).
- Enabling the Board to anticipate and respond to changing social, environmental, and legislative conditions.
- Minimisation of injury, damage, loss and inconvenience to staff, members of the public, service users, assets etc. arising from or connected with the delivery of the Board's services.
- Introduction of a robust framework and procedures for identification, analysis, assessment and management of risk, and the reporting and recording of events, based on best practice.
- Minimisation of the cost of risk.

By understanding and then attempting to mitigate or remove certain hazards, we can reduce the risk of financial loss from the Board's purse and provide better value for money to our stakeholders.

Governance and Control of This Document

This document is to be presented to the Finance Committee of the Board at every main Finance Meeting, and a reviewed version presented to the main Board every year. The Finance Committee are to scrutinise, add, amend, or subtract as they see fit in conjunction with the Clerk. The final version is to be kept available for public viewing and for presentation to the Board, Finance Committee, and Internal Auditor as required. In the event of this document not being able to be presented to the main Board, the Finance Committee Chairmen may sign on behalf of the Board.

Key Persons

The Board – The Board has a responsibility to make financial risk management part of its culture and to demand exceptional standards of the Clerk. The Board should drive the need for financial security and ensure that the Internal Auditor is carrying out all due checks of the systems in place.

Clerk to the Board (Clerk) - The overall responsibility for the financial risk management is with the Clerk to the Upper Board. The Clerk is tasked with assessing the risk and ensuring proper mitigation is in place to ensure the security of the Boards finances. There is also a practical reliance on the Finance Officer, who also acts as the Board's Responsible Finance Officer, as per the scheme of delegation.

Internal Auditor – This board appointed body is selected to provide impartial scrutiny of the Board's systems for financial and legal governance. It is vital that reports are received and acted upon by the Clerk, and that every effort is made to improve where possible. The Internal Auditor is also responsible for producing a report on the Annual Governance and Accounting Report (AGAR) that is submitted to the External Auditor each year.

External Auditor – This body is selected via Smaller Authorities' Audit Appointments Ltd (SAAA) and has the role of impartial third-party analysis of the AGAR. The role of the External Auditor is to provide a secondary level of scrutiny to the reporting of the IDB and its selected Internal Auditor. Failure to meet the criteria expected can lead to fines and inspections.

This document supersedes the previous financial risk assessment approved in November 2021 and takes into account the changes to the Board since it's separation from a joint service agreement with the Lower Medway Internal Drainage Board in December 2021 (full removal of joint service as of April 1, 2022).

The following assessment is presented to the Finance Committees as a representation of financial hazards that the Boards may encounter and is entirely changeable as required by both statutory and situational alterations.



Oliver Pantrey
Clerk to the Board

November 2026

System for Assessing Risk

The system used for assessing risk takes into account the likelihood of the hazard occurring, then combining that score with the potential effect upon the company as a result.

While there are several methods for calculating this, such as using a high/medium/low system, it has been decided that a number system best represents the original risk and the residual risk after controls are taken into account.

The table below, known as a risk matrix, shows a breakdown of the hazard and its likelihood to occur. This is worked out by taking the likelihood score between 1 and 5, then multiplying that by the impact score (also between 1 and 5). This final score then determines whether this is an acceptable level of risk, or if further controls are needed.

Score System

Likelihood Impact	Rare 1	Unlikely 2	Moderate 3	Likely 4	Certain 5
Negligible 1 Very low financial loss	1	2	3	4	5
Minor 2 Low financial loss	2	4	6	8	10
Moderate 3 Moderate financial loss	3	6	9	12	15
Serious 4 Considerable financial loss	4	8	12	16	20
Major 5 Business closing loss	5	10	15	20	25

1-3	Low	Acceptable Risk. Continue to monitor.
4-6	Moderate	Acceptable Risk with increased controls.
8-12	High Risk	Not acceptable. Additional controls required.
15-25	Very High Risk	Not acceptable. Removal or additional controls required.

Findings

There are several hazards that present an ongoing financial risk to the Boards, in some cases with serious potential for loss. These are not a list of failings but are potentially serious hazards that the Board must properly mitigate for compliance and security, that were found as a result of the assessment:

Failure to comply with statutory requirements relating to audit.

This hazard is a general concern of any body within local government or the remits thereof. The potential for fines is high and full lack of compliance could result in investigations from DEFRA or the Environment Agency, resulting in fines or in some cases as seen in Wales, closure of the Board entirely. This would breach sections of the Local Audit and Accountability Act 2014.

Non-collection of rates and misappropriation of funds

The collection of the levy is vital to the IDB as its primary source of funds. The losses here could relate to litigation in the event of non-payment of staff or contractors. There is also a potential of misappropriation due to fraudulent records or purposely misleading stakeholders to gain income. These could be subject to section 4 of The Fraud Act 2006.

Illegal activity or dangerous activity by employees

The activities carried out by the Board and its staff utilise potentially dangerous equipment that could cause serious injury to persons and property including chainsaws and excavators. There is potential for litigation from the public, Board employees, local councils, the Environment Agency (EA), Health and Safety Executive (HSE), and DEFRA as a result of these activities. These could incur fines and closure of the business in the right circumstance. There are numerous acts and regulations that are possible to breach including the Health and Safety at Work etc. Act 1974.

Damage to property by fire

The storage of diesel and use of other flammable liquids, particularly in the depots presents a major fire hazard if not properly controlled. Fires caused through improper storage or maintenance could lead to insurance rejection and breaches of health and safety legislation such as Regulatory Reform (Fire Safety) Order 2005, which could see fines and imprisonment.

Damage to Lees Road depot due to flood

The proximity of the Lees Road depot to the River Teise is a major concern, with flooding occurring to the surrounding areas on an annual basis, and the flooding of the depot itself in 2014. This led to an insurance claim at the time, with further loss of access in recent years (most recently January 2021). This proximity to the river is likely to present an ongoing financial risk to the Upper Medway IDB as flood events become more common. Due to the storage of diesel, a pollution incident may occur in the event of the bunding failure and be fineable under the Water Resources Act 1991.

Flood damage to private property due to lack of appropriate action

The risk of flood damage to properties in the district is high as a result of construction within flood zones 2 and 3. However, the hazard above is regarding flood exacerbation as a result of Board inactivity or activity. While the majority of works carried out are permissive and Riparian Law (common) is the controlling feature of inaction, there may be claims that the Board acted inappropriately. Insurance claims and litigation against the board are rare, although there is provision for this within section 14 of Land Drainage Act 1991.

Damage to the environment due to IDB activity

This is a general concern but due to the works on and around watercourses, the IDB is uniquely positioned to cause environmental damage in its maintenance works and failings to carry out proper checks. Natural England, with the Environment Agency can fine companies and halt works they deem inappropriate under the Environment Act 1995.

Use of ‘Variable Incomes’ within the annual budget

There is an inherent risk to the Board by using budgets that contain variable or otherwise unknown funding streams such as PSCA, SWDC, and Section 20 (rechargeable works). Whilst the mitigations in place are there to provide a reduction in the risk the assessment needs to be considered annually still to ensure practicality.

Conclusion and Recommendations

The Board has put in place suitable measures against all listed hazards to offset the financial risk presented. While ideally all scores after mitigation should be within the 'green' category, there is provision for hazards that are largely out of the Boards control but could still represent a liability in the right circumstances. These residual risks are noted in yellow in the assessment below and should be given additional attention at more regular intervals than those hazards that have a residual score within the green category.

The insurances held by the Board represent cover against all currently known areas of liability but the review of these is paramount to their relevance.

The Clerk retains the overall responsibility to control these hazards appropriately, although there is of course a need to delegate down some areas due to the volume of work involved, and the technical knowledge of certain areas required may not be within the remit of the Clerk themselves.

The Board should continue to monitor existing provisions and reassert the importance of regular Board review of this financial risk assessment to ensure it remains relevant.

Recommendations

The following recommendations are not instructions but do provide suggestions that may increase the financial security of the Board and aid in compliance to avoid fines and unforeseen costs.

- Increased levels of training relating to water control structures to avoid risk of litigation from flooding.
- Increase the number of people trained in compliance for environmental legislation to improve compliance levels relating to biodiversity and biosecurity and reduce risk of fines from Board activities.
- Increase the knowledge base relating to the stakeholder record keeping, ensuring more accurate and timely resolution to financial queries.
- Ensure tooling is replaced on a more regular basis to ensure compliance with health and safety legislation to reduce the chance of litigation from injury.
- Ensure ongoing training for financial legislation and compliance is provided.
- Ensure review of cyber security and IT provision is scheduled with provider every 3 years.
- Ensure ongoing reference to health, safety, and welfare within Board level discussion and risk assessment.

Internal Auditor Recommendations

Recommendations received as part of the internal audit carried out in May 2023 by Mid Kent Audit.

June 2023

- Consider investment strategy for Board reserves.
- Remove Petty Cash from financial regulations.
- Make it clearer what direct costs, overheads and debts relates to within financial risk assessment.
- Move capital finance and reserve policy to policy section of website
- Set out location of assets held on asset register.
- Trucks to be returned to depot and not staff homes unless for impromptu or one-off business-related reasons.
- Minuted approval and sight of bank reconciliation needs to be made by Board periodically. Process of delegation into Finance Committee to have process of Board acknowledgement.
- Remove references to Bills Committee
- Ensure link on website between public notices and annual financial statements.
- Move accounting from cash basis to accrual basis.

Longer Term

- Refine and improve transparency policy and procedure.
- Remove paper from office processes entirely.

June 2024

- Include use of variable income types as discussed in Board meetings
- Change the risk owner to determine more obvious practical delivery officer
- Clarify use of expenses and petty cash within risk assessment

March 2025

Altered wording to The Clerk from The RFO – P7
Change of credit card policy limit from £5,000 to £10,000 – P17
Altered wording from No cash left on property to No cash left on property with exception to walk in rate payers – P20
Altered date from 2021 to 2028 on Elections - P24
Altered wording from Chairmen of both Boards and Joint Services to Chairman in the event of no responsible officers – P25
Altered wording from Pantec to Gray IT - P31

May 2025

- Include safety provision within overall assessment
- Ensure clarification on terminology relating to responsible persons

April 2026

- Addition of website payment system element
- Removal of outdated references and practices (audit committee etc).

Amendments

November 2021

Version 1.4 – Added section to 'Continuity' regarding separation. P10 '**Dissolution of joint services agreement'**

March 2022

Version 1.5 – Removed Lower Board references (general including Tiptree Depot)
Version 1.5 – Removed pumping station references P6 and Section relating to Pumping Stations
Version 1.5 – Changed Albion Place to Bullen Court. Made minor alterations regarding reduced building liability. P29/30

June 2022

Removed version numbers
Added element regarding cyber and IT related risks/crime P20 within Financial Securities section
Added recommendation regarding IT and Cyber provision review P7
Added recommendation regarding GDPR training P7

November 2022

Alterations to recommendations as follows:
Removed need to spread reserves across institutions
Removed reference to pumping stations
Removed need to replace plant more often (discussion has led to rejection of this need)
Removed need to move Lees Road
Removed minimum bank balance annual authorisation (actioned as recommended)
Removed GDPR training (actioned as recommended)

Added reference to Members Expense Claim Policy overhaul – P19 Expense Claims
Added reference to monthly budget report submission – P24 Budgets

March 2023

Removed mention to Albion Place – P6

June 2023

Added section relating to Internal Auditor Recommendations – P7
Removed references to bills committee.
Altered wording in procurement replaced with 'Clerk to approve all payments made via bacs or direct debit'. – P13

May 2024

Added variable income as a notable finding - P6
Created Internal Auditor page (as opposed to heading) – P8
Added risk owner to assessment (SUBJECT AND OWNER) – Throughout.
Added reference to 'variable incomes' within income assessment – P18

March 2025

Altered wording to The Clerk from The RFO – P7
Change of credit card policy limit from £5,000 to £10,000 – P17
Altered wording from No cash left on property to No cash left on property with exception to walk in rate payers – P20
Altered date from 2021 to 2028 on Elections - P24
Altered wording from Chairmen of both Boards and Joint Services to Chairman in the event of no responsible officers – P25
Altered wording from Pantec to Gray IT - P31

May 2025

Added section relating to Health, Safety, and Welfare as a corporate/business-based risk
Added appendix 1 – health, safety, and welfare lists

June 2026

Addition regarding website payment system risk – P21

Removal of outdated references - various

RISK ASSESSMENT REGISTER

Continuity

SUBJECT and OWNER	HAZARD IDENTIFIED	RISK	MANAGEMENT/CONTROL OF RISK	REVIEW DATE /COMMENTS	RESIDUAL RISK
Business Continuity - Clerk	Risk of Board not being able to continue its business due to an unexpected or tragic circumstance.	10 (2x5)	Insurance Policy with NFU Business interruption £100,000 for 12 months Income through Rates & Levies must be applied to ensure the appropriate level of funds to cover risk for the next financial year. Employment of Technical Assistant to aid in continuity of major elements. The Business financial plan must be for 3 years	Insurance policy reviewed annually	2 (1x1)
Financial Administration – Finance Officer	Inaccurate records. Failure to maintain records properly could lead to loss of income	8 (2x4)	Section 2 of Financial Regulations Introduction of Sage Accounting Introduction and training of DRS Employment of qualified Financial Officer Statement of Accounting Policies Statement of Internal Control	Statement approved annually (May) Finance Committee checks monthly. Finance Committee to assess internal audit twice per year.	2 (2x1)
Capital expenditure – Clerk	Overspending on agreed budgets	2 (1x2)	Section 3 of Financial Regulations Capital Works Loan Board to be utilised where needed. Budgets to allow for Capital works Boards to set minimum bank balances to allow for potential unexpected high-cost capital works.	Financial Regulations to be reviewed annually.	1 (1x1)

Revenue expenditure – Finance Officer	Overpayment and inappropriate payments Unapproved items purchased	3 (1x3)	Sections 3 and 10 of Financial Regulations Fidelity Insurance policy with NFU. Finance Committee to assess expenditure monthly. Monthly internal finance meetings to discuss budget and cashflow.	Financial regulations to be reviewed annually. Insurance policy reviewed annually	1 (1x1)
Grants/EA Payments – receivable – Clerk	Loss of receipts of Grants Loss of income from PSCA work	8 (2x4)	Highland/Upland Water Contributions to be agreed ahead of time for budgeting purposes. Any major deviations to be accompanied with full disclosure by Environment Agency. PSCA income budgeted a year in arrears to avoid expectation / unfinanced budgeting. Additional discussions over precept amount to offset loss where possible.	HWC arranged prior to budgets for following year. (July) PSCA work to be carried out and monies budgeted for following year. (July if possible)	3 (1x3)
Dissolution of joint services agreement - Clerk	Loss of administrative provision Disruption to service Required increase in levy outside norm	10 (2x5)	Boards to agree suitable period of separation that does not allow for one Board to be left without administrative provision. Where necessary, extension periods will be agreed until either Board has suitable provision. As a result of separation, every effort will be made to maintain existing rates of increase to levy. Where this is not possible, the Board will agree to additional expenditure over a prescribed period of time to ease impact on stakeholders. Staff contracts to be secured and agreement over TUPE to be made. Dissolution of previous joint service agreement with LMIDB completed December 2021.	Agreement on separation to be ratified with staged exit agreement in place. Where required further meetings between finance committees/Boards will be held. In the event of no provision of service a temporary agreement under PSCA will be implemented.	4 2x2

Procurement

SUBJECT	HAZARD(S) IDENTIFIED	RISK	MANAGEMENT/CONTROL OF RISK	REVIEW DATE /COMMENTS	RESIDUAL RISK
Direct Costs Overhead expenses Debts – Finance Officer	Goods not supplied but billed Incorrect invoicing Cheque payable incorrect	3 (3x1)	Order number and coded invoice required for all purchases. Statements provided by creditors. Record of traceable usage (electric meter) to be kept. Delegation of Responsibility to set out spending and financial limits. Finance Committee to review spending each month. Clerk to approve all payments made via bacs or direct debit.	Delegation of Responsibility to be reviewed annually. Expenditure reviewed monthly by FC and periodically by Board Monthly internal finance meetings	2 (2x1)
Financial Records – Finance Officer	Inaccurate or incomplete records Records not securely stored	8 (2x4)	Section 4 and 5 of Financial Regulations Data Protection Act and annual training Digital accounting system controlled via password access. Statement of Accounting Policies Statement of Internal Control	Annual review of policies and documents. Training to be given on GDPR annually. Trained persons to use accounting software only.	2 (1x2)
Contracts - Clerk	Lack of authorisation Lack of bona fide quotes Unnecessary overspending	4 (1x4)	For large contracts over £10k Board approval needed. Board Financial Regulations Section 6 outlines limits of contracts, e.g. contracts over £10k need 3 bona fide quotations. Procurement document created with guidelines for contract acquisition.	Procurement document to be reviewed every 2 years by Finance Committee.	2 (1x2)

Tendering - Clerk	Potential for bribery to obtain tender Not obtaining best quality, price, after service and support	4 (1x4)	Section 6 of Financial Regulations Provision of Anti-Bribery Policy Provision of Anti-Fraud and Corruption Policy Procurement document created with guidelines for contract acquisition. Fidelity Guarantee insurance policy held with NFU.	Regulations to be reviewed annually Policies to be reviewed every 2 years. Insurance policy reviewed annually	1 (1x1)
Best value accountability - Clerk	Work awarded incorrectly Overspend on invoices	6 (2x3)	Quality and quantity of work reviewed regularly. Major work planned in advance. Procurement document created with guidelines for contract acquisition. Finance Committee to check spending monthly. Contracts to have detailed budget ahead of agreement.	Regulations to be reviewed annually Policies to be reviewed every 2 years.	3 (1x3)

Internal Controls

SUBJECT	HAZARD(S) IDENTIFIED	RISK	MANAGEMENT/CONTROL OF RISK	REVIEW DATE /COMMENTS	RESIDUAL RISK
Reporting and Auditing – Finance Officer	Lack of financial compliance Fines from Controlling Bodies	9 (3x3)	Internal and External Auditors look at the Board's finances twice a year. Finance Committee to review twice a year. The Internal Auditor will also review operational processes twice a year (Once for mid-year assessment, once for end of year reporting).	Internal audits scheduled for January and May Finance Committee EoY meeting every May. Review of AGAR at Board meeting on receipt from External Auditor annually.	2 (2x1)
Internal Audit – Finance Officer	Failure to secure independent audit Completion within time limits	6 (3x2)	Section 7 of Financial Regulations Accounts and Audit Regulations 2015 Internal Auditor reports to the Board twice a year.	Financial Regulations to be reviewed annually. Internal auditor to be reviewed every 5 years. Internal audit reports schedule for October and May.	2 (2x1)
External Audit – Finance Officer	Failure to comply with statutory requirements. Failure to submit on time incurring fines. Defra/EA intervention.	20 (3x5)	Section 7 of Financial Regulations Accounts and Audit Regulations 2015 External auditor appointed following ADA review. Deadlines clearly stated and committees in place to arrange suitable review ahead of AGAR.	Financial Regulations to be reviewed annually. External auditor to be reviewed every 5 years. Internal audit reports schedule for October and May.	2 (1x2)

Fraud – Finance Officer	Irregularities concerning cash, stores and property belonging to the Board Defra/EA intervention	10 (2x5)	Section 8 of Financial Regulations Fidelity Guarantee Insurance in place for £3m Finance Committee to review spending and overall assets monthly. Petty cash removed and replaced with expenses system. Expenses checked by Finance Officer and member of finance committee within monthly meeting, and Clerk during payment authorisation.	Financial regulations reviewed annually. Finance Committee check assets monthly Policy renewed annually (April each year)	3 (1x3)
Cash – Finance Officer	Loss through theft or dishonesty Loss of personnel due to misconduct Loss of officer time	4 (2x2)	Officers ensure accounts are set up and these services/materials are invoiced directly. Items purchased by cash are only ever small values and a receipt has to be provided. Order number also has to be provided by Senior Officer. Fidelity Insurance with NFU.	Financial regulations reviewed annually. Finance Committee check assets monthly Policy renewed annually (April each year)	1 (1x1)

Income and Expenditure

SUBJECT	HAZARD(S) IDENTIFIED	RISK	MANAGEMENT/CONTROL OF RISK	REVIEW DATE /COMMENTS	RESIDUAL RISK
Purchases – Finance Officer	Materials and equipment bought by staff	9 (3x3)	All employees have been briefed in the procedure for obtaining items. Their Supervisor will issue them with an order number. Policy in place to cover this. Finance Committee set up to monitor spending. Budget provision made for maintenance.	Finance Committee to review spending monthly. Annual review of financial regulations. Internal audit annually	2 (2x1)
Credit cards – Finance Officer	Inappropriate use Private purchases Loss of card	6 (2x3)	Section 12 of Financial Regulations Access restrictions with bank. Board Policy in place. Purchases not approved without signed approval. Limit of credit card £10,000 Individual limit of transaction to £1500 in place.	Annual review of Financial Regulations. Finance Committee to review spending monthly.	3 (1x3)
Expenses, Petty cash, and cash advances – Finance Officer	Inappropriate and excessive expenditure Loss or theft Amount of money on-site	2 (2x1)	Section 13 of Financial Regulations Insurance Petty Cash removed from use. Petty Cash system replaced with expenses system to remove use and holding of cash. Monthly approval carried out by Finance Committee member. Finance Committee set up to monitor spending. All expenses to have receipt and auditable trail.	Finance Committee to review spending monthly. Any money held in cash to be appropriately reported.	1 (1x1)

Income (Rates and Levy) – Finance Officer	Non-collection of rates Misappropriation of funds Non-payment due to insufficient funds/liquidation	15 (3x5)	Section 14 of Financial Regulations Fidelity Guarantee Insurance in place for £3m Debt Policy created. Clerk and Finance Officer to monitor income and aged debtors. DRS and Sage reconciliation to occur monthly to gauge recording. Majority of income received from Local Authorities in 2 instalments.	Annual review of Financial Regulations. Bad Debt review annually. Monthly internal finance meetings to assess income/expenditure.	3 (1x3)
Income (Variable(Incomes such as Public Sector Cooperation Agreements PSCA, Surface water development contribution SWDC, or Section 20 rechargeable works)) – Clerk	Use of variable leading to loss. Poor procurement valuations. Non-payment after completion. Excessive reliance on variable incomes.	12 (3x4)	PSCA agreements set over 5-year period. PSCA agreement funds prescribed within 5-year maximum. Board to hold 20% of all SWDC monies for litigation funding. Board to employ sustainable development officer to manage SWDC collection and consenting/enforcement responsibility. Annual consideration within Finance Committee and then Board budget setting meetings. Internal and External Auditor used to consider suitability of fund handling. Monthly report issued by Finance Officer to demonstrate budget position.	Annual budget setting meeting to agree level of risk to be allowed within annual spend. Monthly budget report issued by Finance Officer.	2 (1x2)

Financial Securities

SUBJECT	HAZARD(S) IDENTIFIED	RISK	MANAGEMENT/CONTROL OF RISK	REVIEW DATE /COMMENTS	RESIDUAL RISK
Bribery – Clerk	Employees coerced. Board Members coerced Acquisition against the interests of the Board	10 (2x5)	Section 20 of Financial Regulations Vigilance of the Clerk Procurement process utilising Board Member scrutiny in place. Vigilance of the Finance Committee	Annual review of the regulations. Finance Committee to review spending monthly.	2 (1x2)
Banking, Investments & Borrowing – Finance Officer	Bank failure Imprudent investments Long term returns Inadequate checks Bank errors Loss	10 (2x5)	Section 16 & 18 of Financial Regulations Consent required to obtain loan from DEFRA Office Administrator and Internal Auditor ensure checks are carried out on banking of money and statements add up. Bank statements are checked and reconciled on a monthly basis. Investment decisions to be taken by Board committees.	Annual review of the regulations. Internal audit reports every 12 months. Investment reports at quarterly Finance Committee meetings.	5 (1x5)
Expense claims – Finance Officer	Excessive claims submitted by employees or Board Members	4 (2x2)	Section 21 of Financial Regulations Rates of mileage allowances known in advance and are reported to the Finance Committee on a monthly basis Expenditure outside permitted channels approved ahead of purchase. Records of all transactions to be kept. Members Expenses policy overhaul Nov 22 to improve guidance for Board Members.	Annual review of the regulations. Internal audit Finance Committee to review spending monthly. Finance Committee Members to be vigilant	2 (1x2)

Security – Finance Officer	Loss or theft of Boards property, including records	6 (2X3)	Section 26 of Financial Regulations GDPR training for all office staff carried out 2 yearly. Insurance policies held with NFU. Data recorded and tape taken home each week. No cash left on property aside from ad hoc / walk-in rate payments.	Data to be moved into the cloud once technology allows. Internal finance meetings held monthly. Finance Committee to review spending monthly.	3 (1x3)
Cyber and IT Related Crime - Clerk	Loss or theft of Board related information. Loss of stakeholder information. Ransom demands from access denial leading to financial loss. Loss of company passwords and banking information and breaching GDPR.	20 (4x5)	Cyber Insurance held with NFU. External monitoring of computer systems through external contractor. Firewall and multiple cyber defence systems built into IT provision. Cloud system storage utilised and monitored by 3rd party (Gray IT) GDPR training for all office staff carried out 2 yearly. All systems password protected, including handsets and laptops. Use of bio systems where possible to increase security on devices. Limited access to internal systems by the public and limited security clearance for staff to internal systems. 2-factor authentication utilised as per instruction by IT provider.	Insurance to be reviewed annually with NFU. Review of safety systems with provider every 3 years. GDPR training and virtual Data Compliance Officer services acquired with professional third party. Where possible authenticator apps used for login.	5 (1x5)
Website Payment System – Finance Officer	Excessive fines received for misuse by outside third parties.	12 (4x3)	Stripe payment system in use. CAPTCHA system put in place by website providers, WeAreSwitch.	Reviewed by the Website provider on a monthly basis. RFO to monitor weekly	3 (1x3)

	Poor image/Loss of public trust Failure to secure payment/Financial loss Bank charges Data loss		Rate payers to set up an account and log in on each use		

HMRC and Legal

SUBJECT	HAZARD(S) IDENTIFIED	RISK	MANAGEMENT/CONTROL OF RISK	REVIEW DATE /COMMENTS	RESIDUAL RISK
Salaries, wages & pension payments – Finance Officer	Failure to deduct correct tax, NI and pension contributions and pay to relevant authority. Failure to comply with current legislation on employee terms and conditions. Incorrect hours or rate of pay paid	8 (2x4)	Section 19 of Financial Regulations Local Government Pension Scheme Regulations 2013 Various employment legislation Appropriate contracts of employment guard against mistakes and allow the Board to recoup any errors. Sage Payroll software utilised by trained Finance Officer. Timesheets approved by supervisor and paid by Office Administrator each month and approved by the Clerk. Training for tax and pension compliance carried out. Employee files and terms amended April 2021 by external HR professional.	Reviewed every 3 years. Annual review of the regulations.	4 (1x4)
Insurances - Clerk	Insufficient cover held. Excessive premiums paid. Inadequacy of cover Compliance	8 (2x4)	Section 22 of Financial Regulations Insurance is reviewed each year to ensure the cover is adequate and appropriate. Review and market testing to be carried out every 5 years. Last done 2021.	Market testing to be carried out 2026 or sooner if required. Annual review of the regulations.	4 (1x4)

Assets

SUBJECT	HAZARD(S) IDENTIFIED	RISK	MANAGEMENT/CONTROL OF RISK	REVIEW DATE /COMMENTS	RESIDUAL RISK
Assets – Finance Officer	Failure to maintain to a suitable standard Lack of insurance No records held Inaccurate valuations	12 (3x4)	Section 23 & 24 of Financial Regulations Statement of Accounting Policies Asset records updated with Internal Audit review every year. Vehicles, plant & equipment reviewed every 3 years. Office space rented to reduce liability relating to upkeep.	Reviewed every 3 years. Statement approved annually (May each year)	4 (1x4)
Employees - Clerk	Loss of key personnel Illegal actions undertaken by staff. Lack of Health & Safety provision. Carrying out private work without Supervisor notification.	16 (4x4)	Adequate supervision, monitoring and training given. Cross training personnel to cover various duties in absence of others. Board to appoint H+S representative member. Office to have NEBOSH training and CITB where required. Provision of safe working guidelines to be put in place. Any private work needs approval from office. Insurance policies held with NFU.	H+S meetings held quarterly. Working practice to be reviewed every 2 years. Ongoing training. Insurances reviewed annually.	4 (1x4)
Employee property - Clerk	Theft or damage	6 (2x3)	Section 27 of Financial Regulations Employees requested to not bring in personal items. Employee handbook outlines expectations. Insurance for sites held with NFU.	Annual review of the regulations. Insurances reviewed annually.	2 (1x2)

VAT – Finance Officer	VAT not paid or recovered in a timely fashion	6 (2x3)	Sage software maintained by trained Finance Officer. Internal Auditor report every 12 months. Training on processing financial data given where needed.	Annual review of the regulations. Internal Audit reports annually	3 (1x3)
Pension fund – Finance Officer	Under funded Unable to fulfil pension leading to litigation.	4 (1x4)	IAS19. Annual report produced to identify any liability. Training given to Finance Officer on pension requirements. Investments to be decided upon by the Board.	Revalued by independent Actuary every three years to address any shortfall over a 25-year period	2 (1x2)
Fuel stock – Finance Officer	Theft Inappropriate use Inaccurate value recorded leading to loss. Overordering and mistaken orders. Poor handling leading to litigation.	8 (2x4)	Section 25 of Financial Regulations Recording of all usage monitored by the office. Orders only taken by office. Deliveries to be signed. Statement of Accounting Policies Works Supervisor to approve all purchases as required with the Clerk.	Statement approved annually (May each year). Finance Committee to review spending monthly.	2 (1x2)

Futures and Planning

SUBJECT	HAZARD(S) IDENTIFIED	RISK	MANAGEMENT/CONTROL OF RISK	REVIEW DATE /COMMENTS	RESIDUAL RISK
Budgets - Clerk	Insufficient estimate of expenditure /income for next financial year Need to borrow / additional liability. Breach of set minimum bank balance.	10 (2x5)	Statement of Internal Control Annual budget carried out by trained Finance Officer and Clerk. Approved by Board on recommendation of Finance Committee. Finance Committee minuted for transparency. Internal and External Audit annually. Finance Committee to assess spending monthly. Suitable minimum bank balance set.	Statement approved annually (May each year) Finance Committee to review spending monthly. Budget report submitted monthly to finance committee to improve transparency.	4 (1x4)
Election costs - Clerk	Mismanagement of election process. Unforeseen costs of election. No election budget made.	4 (2x2)	Elections are known in advance and provision made in annual estimates. Budgets to consider inflation and need to additional election elements.	Elections held every 3 years (Next is Sept 2028)	1 (1x1)
Year End Accounts/ Annual Returns – Finance Officer	Failure to provide an accurate statement in a timely fashion. Failure to produce figures for end of year audits.	6 (2x3)	Finance Committee meeting held prior to external audit, but post internal audit to assess financial situation. End of year carried out by trained Finance Officer. Internal Audit carried out by third party under Board guidance.	Annual meeting in May/June to discuss year end. Audit report received every 12 months. (May/June)	2 (1x3)

Litigation - Clerk	Legal action being taken against the Board	12 (3x4)	Professional Indemnity Insurance policy in place through NFU for £1m. Insurance policies – Public Liability £5m, Employers Liability £10m. Budget provision made for legal expenses. Minimum bank balance retained to allow for unexpected expenditure.	Insurances reviewed annually. Budgets done annually (November)	3 (1x3)
Clerk **Finance Officer (Responsible Finance Officer)** **Continuity and Employment - Clerk**	Absence Leaves the Boards employment Failure to comply with Boards controls	8 (2x4)	Finance Committee to assess monthly expenditure. Finance Committee to approve payments over £10,000. Internal/External Audits carried out annually. Emergency Plan created. Outlines assistance from Chairmen in the event of no responsible officers.	Finance committee to be held monthly. Emergency Plan updated 3 years (Last December 2024). Insurances reviewed annually.	2 (1x2)

Members and Transparency

SUBJECT	HAZARD(S) IDENTIFIED	RISK	MANAGEMENT/CONTROL OF RISK	REVIEW DATE /COMMENTS	RESIDUAL RISK
Minutes/ Agendas / Notices and Statutory documents – Clerk	Failure of accuracy and legality Inappropriate business conduct	6 (3x2)	Standing Orders – policy of Board on how to conduct its business. All statutory documents regularly reviewed. Board meeting minutes publicly displayed and approved by the Board. Committee minutes approved by the full Board. Levy notice given to council before February for coming year. Full investigations to be carried out prior to notices been issued. Public attendance welcomed.	Review Standing Orders as and when required. (Last Sept 2020) Minutes updated on website within one month (where possible). Notice of Levy issued by email before February	1 (1x1)
Members interests - Clerk	Conflict of interest in Board decisions. No Register of Members interests.	6 (2x3)	Members must declare conflict of interest pecuniary and non-pecuniary at the start of the meeting, quoting Agenda Item/s. A register of interests' form is completed by all Members and Officers on an annual basis. Declaration of Interests minuted and recorded.	Declaration of Board Members Interest forms completed annually (April) Minutes updated on website within one month.	3 (1x3)
Data Protection – Finance Officer	No Policy provision. Litigation due to breach of GDPR.	9 (3x3)	Date security, disposal, and handling policy in place Data Protection Registration Third party GDPR cover and advice in place.	Policies reviewed every 3 years. Policy updated annually.	2 (1x2)
Freedom of Information Act – Finance Officer	Litigation due to refusal or non-compliance	6 (2x3)	Policy in place to cover legislation and compliance. Staff to respond promptly to requests and report to Clerk and Board.	Policies reviewed every 3 years.	2 (1x2)

Legal powers - Clerk	Illegal activity or payments by the Board Illegal activity or payments by the employees Illegal activity or payments by landowners	9 (3x3)	The Board and the Clerk to monitor activity of staff. The Board and the Clerk to monitor the IDB area of any landowner in violation of the Boards Byelaws - legal action under Land Drainage Act 1991. The Clerk to monitor activity of employees. Finance Committee to monitor all payments on a monthly basis Report any activity of concern to the Chairman of the Board or an appropriate Board Member and/or Internal Auditor.	Annual review of the regulations. Finance Committee to review spending monthly.	3 (1x3)

Disaster and Accident/Incident (Depots)

SUBJECT	HAZARD(S) IDENTIFIED	RISK	MANAGEMENT/CONTROL OF RISK	REVIEW DATE /COMMENTS	RESIDUAL RISK
Break in – Lees Road Depot – Works Manager	Asset damage. Injury to intruder. Injury to employees. Loss of working time. Loss of officer time.	12 (3x4)	Maintained alarm in place. Security locks in place with unique keys or codes. Security gates and fencing to be regularly inspected for defect. Insurance with NFU.	Ongoing reviews to the suitability of existing provisions. Annual inspection by officers and/or members. Annual insurance review.	3 (1x3)
Damage to Lees Road Depot due to fire – Works Manager	Asset damage / loss Injury Pollution Loss of working time Loss of officer time	16 (4x4)	Flammable items kept within suitable protective cabinet. Firefighting equipment kept on site, training in use carried out. Plant inspected daily for defects. PAT carried out annually. Record of assets kept. Insurance on building / vehicles / contents with NFU. Hire company contacts list kept and suitable alternative base of operations arranged (Bullen Court Farm) Diesel and other liquid containers to be 110% bunded.	Ongoing reviews to the suitability of existing provisions. Annual inspection by officers and/or members. Annual insurance review. Annual review of contractors available in the event of loss. Training to be given every 2 years. Annual inspection of firefighting equipment.	4 (2x2)

Damage to Lees Road Depot due to Flood (inc. River Teise event) – Works Manager	Asset damage / loss. Injury to employees. Injury to the public. Pollution as a result of depot flooding. Loss of working time Loss of officer time	16 (4x4)	Arrangements for plant and tooling made ahead of event. Record of assets kept. Policy in place allowing for loss due to FM or AoG. (Earthquake, storm and flood etc). Hire company contacts list kept and suitable alternative base of operations arranged (LMIDB Depot). Diesel and other liquid containers 110% bunded. Tools kept off the ground and in upstairs store. Insurance policy held with NFU.	Ongoing reviews to the suitability of existing provisions and location. Annual inspection by officers and/or members. Annual insurance review. Annual review of contractors available in the event of loss.	4 (1x4)
Damage to Lees Road Depot (Force Majeure or Act of God) - Clerk	Asset damage Injury to employees Loss of working time Loss of officer time	4 (1x4)	Policy in place allowing for loss due to FM or AoG. (Earthquake, storm and flood etc). Hire company contacts list kept and suitable alternative base of operations arranged (LMIDB Depot). Diesel and other liquid containers to be 110% bunded. Tools kept off the ground and in upstairs store.	Annual inspection by officers and/or members. Annual insurance review. Annual review of contractors available in the event of loss.	2 (1x1)

Disaster and Accident/Incident (Office)

SUBJECT	HAZARD(S) IDENTIFIED	RISK	MANAGEMENT/CONTROL OF RISK	REVIEW DATE /COMMENTS	RESIDUAL RISK
Break in – Bullen Court office – Finance Officer	Asset damage Injury to public Injury to employees Loss of working time Loss of officer time	8 (2x4)	Security locks in place with unique keys or codes. Security lighting installed. Alarm system on building. Insurance with NFU. Key documents including data, kept in locked safe and/or with Clerk.	Ongoing reviews to the suitability of existing provisions. Annual inspection by officers and/or members. Annual insurance review.	3 (1x3)
Fire damage to Bullen Court office – Finance Officer	Asset damage / loss Injury to employees Injury to public Pollution as a result of the fire. Loss of officer time	15 (3x5)	Flammable items kept within suitable protective cabinet (safes to have flame proofing where possible). PAT carried out annually. Record of assets kept. Insurance on building and contents with NFU. Home working provision in place for continuity. Fire alarm, firefighting equipment within building. Hard drive taken home by Clerk to maintain records. Key documents moved to 'cloud' for protection.	Ongoing reviews to the suitability of existing provisions. Annual inspection by officers and/or members. Annual insurance review. Information to be moved to cloud location asap. Fire inspection annually to assess building risk. Bullen Court office opened Dec 2021	4 (2x2)

Repairs to Bullen Court office – Clerk	Unforeseen cost of repairs to property. Litigation for injury due office condition.	12 (4x3)	Annual inspection of property by health and safety responsible person. Tenancy on new office reduces our liability for the building itself. Insurance held with NFU. Risk assessment carried out annually on hazards and condition. Annual maintenance allowance made within budget.	Inspections to take place annually for health and safety concerns. Annual insurance review.	4 (2x2)
Flood damage to Bullen Court office – Finance Officer	Asset damage / loss Injury Loss of officer time	3 (1x3)	Record of assets kept. Insurance on building and contents with NFU. Home working provision in place for continuity. Hard drive taken home by Clerk to maintain records.	Ongoing reviews to the suitability of existing provisions and location. Annual inspection by officers and/or members. Annual insurance review.	2 (1x2)
Damage to Bullen Court office (Force Majeure or Act of God) - Clerk	Asset damage Injury to employees Loss of officer time	4 (1x4)	Policy in place allowing for loss due to FM or AoG. (Earthquake, storm and flood etc). Computing equipment provision by GrayIT as part of service in place. Home working provision in place for continuity.	Ongoing reviews to the suitability of existing provisions and location. Annual insurance review.	2 (1x2)

Disaster and Accident/Incident (Work Force)

SUBJECT	HAZARD(S) IDENTIFIED	RISK	MANAGEMENT/CONTROL OF RISK	REVIEW DATE /COMMENTS	RESIDUAL RISK
Incident / Injury while driving Board vehicle - Clerk	Litigation as a result of incident. Loss of Board vehicle Damage to Public property. Loss of working time Loss of officer time	12 (3x4)	Inspection of vehicles carried out daily. Checks of licenses and endorsements carried out 6-monthly. Arrangement of alternative vehicles with Crawford's in place. Insurance policies held with NFU for vehicles, employer liability, and public liability. Supervision carried out daily to assess suitability to drive. Training on driving at work given every 2 years.	Ongoing process for checks. Supervision carried out regularly. Revision of this provision via appraisal. Insurance reviewed annually.	3 (1x3)
Incident / Injury while using Board plant – Clerk	Litigation as a result of incident. Loss of Board vehicle Damage to Public property. Loss of working time Loss of officer time	12 (3x4)	Inspection of plant carried out daily. Training provided and kept within date. Arrangement of alternative plant via contractors in place. Insurance policies held with NFU for vehicles, employer liability, and public liability. Supervision carried out daily to assess suitability to operate. Service searches carried out on area ahead of task. Banksmen provided where needed.	Ongoing process for checks. Supervision carried out regularly. Revision of this provision via appraisal. Insurance reviewed annually. Toolbox talks carried out regularly to maintain knowledge. Tools to be replaced every 3 years to ensure compliance. (Last 2020)	3 (1x3)

Incident / Injury while carrying out general tasks on behalf of the Board - Clerk	Litigation as a result of incident. Damage to Board assets. Damage to Public property. Loss of working time Loss of officer time	9 (3x3)	Provision of necessary safety equipment, training, and supervision. HR files maintained to assess task suitability. (HAVS etc). Inspection of tooling carried out daily. Insurance policies held with NFU for small tools, employer liability, and public liability. Training in first aid and provision of equipment. Location devices on all phones including provision of lone worker system.	Ongoing process for checks. Supervision carried out regularly. Revision of this provision via appraisal. Insurance reviewed annually. Toolbox talks carried out regularly to maintain knowledge.	3 (1x3)

Disaster and Accident/Incident (General)

SUBJECT	HAZARD(S) IDENTIFIED	RISK	MANAGEMENT/CONTROL OF RISK	REVIEW DATE /COMMENTS	RESIDUAL RISK
Property damage due to flooding (Adopted watercourses) – Clerk	Litigation as a result of incident. Damage to Public property. Damage to water control structures Loss of officer time	16 (4x4)	Land Drainage Act 1991 Section 25 – Permissive powers Byelaw 10 – No obstructions without Board consent Insurance policies held with NFU for Professional Indemnity, and public liability. Training on water control to be given.	Ongoing process for checks to structures under Board control Review byelaws and LDA Act updates annually. Insurance reviewed annually.	2 (2x1)
Damage to environment as a result of works (Adopted watercourses) - Clerk	Litigation as a result of incident. Loss of habitat Damage to Public property. Loss of officer time Loss of confidence from partner authorities	15 (3x5)	Biodiversity Action Plan produced and updated every 5 years. Land Drainage Act 1991 Section 25 – Permissive powers Byelaw 10 – No obstructions without Board consent Insurance policies held with NFU for Professional Indemnity, and public liability. Training on conservation and sensitivity given to staff during toolbox talks and via third party training from Medway Valley Project staff. Supervision of works carried out by checking of site before and after the works. Environmental Impact Assessment forms created. Environmental policy in place. Biosecurity policy in place.	Ongoing process for changes in legislation. Supervision carried out regularly. Revision of this provision via appraisal. Insurance reviewed annually. Toolbox talks carried out regularly to maintain knowledge.	3 (1x3)

Damage to environment due to pollution – Clerk	Litigation as a result of incident. Damage to Board assets. Damage to Public property. Loss of working time Loss of officer time Loss of confidence from partner authorities	9 (3x3)	Water Resources Act 1991 Biodiversity Action Plan produced and updated every 5 years. Insurance policies held with NFU for Professional Indemnity, and public liability. Training on spill removal / reporting given to staff. Supervision of works carried out. Environmental Impact Assessment forms created. Reporting system in place to notify Environment Agency. Riparian Law Bunding of all liquids in 110% containers	Ongoing process for checks. Supervision carried out regularly. Revision of this provision via appraisal. Insurance reviewed annually. Toolbox talks carried out regularly to maintain knowledge.	2 (1x2)
Injury due to lack of health and safety provision - Clerk	Litigation as a result of incident. Injury to employees Injury to public	12 (3x4)	Provision of necessary safety equipment, training, and supervision. HR files maintained to assess task suitability. (HAVS etc). Inspection of tooling carried out daily. Insurance policies held with NFU for small tools, employer liability, and public liability. Training in first aid and provision of equipment. Location devices on all phones including provision of lone worker system.	Ongoing process for checks. Supervision carried out regularly. Revision of this provision via appraisal. Insurance reviewed annually. Toolbox talks carried out regularly to maintain knowledge.	3 (1x3)

Contraction of contagious disease (Coronavirus or similar) - Clerk	Loss of Officers Loss of workforce Disruption of business	12 (3x4)	Continuity and Emergency plan in place Scheme of Delegation Suitable precautions on office working taken. Suitable precautions on outdoor working taken. Life insurance policies held with Waterhouse Group. Regular update to internal regulations to reflect government advice.	Policy reviewed annually. Emergency Plan updated bi-annually. Insurance reviewed annually. Toolbox talks carried out regularly to maintain knowledge Ongoing reviews to the suitability of existing provisions.	3 (3x1)

Health, Safety, and Welfare Provisioning

SUBJECT	HAZARD(S) IDENTIFIED	RISK	MANAGEMENT/CONTROL OF RISK	REVIEW DATE /COMMENTS	RESIDUAL RISK
Failure to safely manage staff and working environment - Clerk	Death or major injury to staff. Litigation as a result of incident. Damage to Public property. Damage to company property Loss of officer time. Loss of professional image.	20 (5x4)	Assessment of procedures conducted to cover all aspects of working (see appendix 1). Clerk and other necessary senior managers trained to level 6 and level 3 respectively in relation to health and safety management. Systems of work created, including the escalation procedures, emergency procedures, and requirements of critical work. Critical worker assessments conducted and monitored by third party. Training management system in place, along with near miss and accident reporting. Health, Safety, and Welfare committee convened with representation from Board to Ground Staff. All necessary insurances with NFU held.	Ongoing process for risk assessment and near miss/accident monitoring. Continued reference to health, safety, and welfare in Board meetings. Insurance reviewed annually. Health and Safety plan updated annually. Critical worker health assessment managed externally.	2 (2x1)
Failure to adequately address welfare of staff – Clerk / FO	Loss of staff due to mental illness. Loss of efficiency. Failure to deliver statutory functions. Loss of professional image. Fines/financial penalties/payouts and	15 (5X3)	Staff job descriptions set out and reviewed periodically. Company organisational chart and management layers clearly defined. Reporting system in place, with review at committee level. Board member to ground staff involvement in creation of welfare policies to ensure relevance. Training provided to address welfare issues. Development reviews in place to address long term issues, concerns, and areas for growth.	Ongoing management of staff welfare. Board to set policies to create top-down responsibility. Health and Safety plan updated annually.	

	litigation against the Board		Budgets allowed for welfare and safety provisions. DSE carried out on remote workers. Health and Safety Plan in place. Business Continuity Plan in place.		

Appendix 1

Health and Safety Policy, Procedure, and Risk Assessment List

Activity	Documentation Type				Review Period	Comments
	Policy	Risk Assessment	Procedure	Emergency Procedure		
Accidents (General)	X		X		Annual	
Asbestos	X		X		Annual	
Asset Maintenance	X		X		Annual	
Carriage of Dangerous Goods	X		X		Annual	
Comms and Consultation	X		X		Annual	
COSHH	X		X		Annual	
Depot and Office Security	X		X		Annual	
Driving Safely at Work	X		X		Annual	
Electrical Safety	X		X		Annual	
Fire Safety	X		X		Annual	
Fire Safety Inspections	X		X		Annual	
First Aid	X		X		Annual	
General Statement	X		X		Annual	
Health and Safety Rules	X		X		Annual	
Highly Flammable Liquids	X		X		Annual	
Lifting Operations	X		X		Annual	
Lone Working	X		X		Annual	
Working at Height	X		X		Annual	
Manual Handling	X		X		Annual	
Near Miss	X		X		Annual	
Noise at Work	X		X		Annual	
Safety Performance	X		X		Annual	
PEE	X		X		Annual	
Positive Environment	X		X		Annual	
Risk Assessment (General)	X		X		Annual	
Stress Management	X		X		Annual	
Training	X		X		Annual	
Vehicles Owned By the Board	X		X		Annual	
Vibration	X		X		Annual	
Violence to Staff	X		X		Annual	
Visitors	X		X		Annual	
Waste Disposal	X		X		Annual	
Work Equipment	X		X		Annual	
Working on Stakeholder Land	X		X		Annual	
Workplace Environment	X		X		Annual	
Young Workers	X		X		Annual	

Office Assessments						
Communicable Diseases		X			Annual	
Holding of Meetings		X			Annual	
Office Working (General)		X			Annual	
Presence of Asbestos		X			Annual	
Taking Deliveries		X			Annual	
Young Workers		X			Annual	
Ground Force Assessments						
Arborist Winch		X			Annual	
Block Clearing		X			Annual	
Communicable Diseases		X			Annual	
Confined Spaces		X			Annual	
Culvert Jetting		X			Annual	
Desilt and Weed Removal (Mech)		X			Annual	
Driving at Work		X			Annual	
General Hazards		X			Annual	
Invasive Species Removal		X			Annual	
Lone Working		X			Annual	
Manual Handling		X			Annual	
Night Works		X			Annual	
Pioneering		X			Annual	
Pumping		X			Annual	
Stream Walking		X			Annual	
Use and Control of Hazardous Substances (COSHH)		X			Annual	
Use of Blades, Saws, etc.		X			Annual	
Use of Heavy Plant		X			Annual	
Using a 2 Man Tender		X			Annual	
Using Fires		X			Annual	
Woody Debris Training		X			Annual	
Working at Height		X			Annual	
Working at the Depot		X			Annual	
Working From a Boat		X			Annual	
Young or Inexperienced Workers		X			Annual	

Escalation and Emergency						
Fire Evacuation (Office)			X	X	Annual	
Fire Evacuation (Depot)			X	X	Annual	
Incident Escalation Procedures			X		Annual	
Dangerous Occurrence			X	X	Annual	
Environmental Incident			X	X	Annual	
Fire (Depot)			X	X	Annual	
Fire (Vehicles)			X	X	Annual	
Flood			X	X	Annual	
Major Injury			X	X	Annual	
Plant			X	X	Annual	

Services Collision			X	X	Annual	
Vehicle Collision			X	X	Annual	

Working Procedures						
Banksman			X		Annual	
Block Clearing			X		Annual	
Chipping			X		Annual	
Culvert Jetting			X		Annual	
Excavator Maintenance			X		Annual	
Flail Mowing			X		Annual	
General Wellbeing			X		Annual	
Hand Signals			X		Annual	
Hedge Cutting			X		Annual	
Highway Working			X		Annual	
Manual Handling			X		Annual	
Pioneering (Chainsaw)			X		Annual	
Pioneering (Pole Saw)			X		Annual	
Pioneering (Excavator)			X		Annual	
Pumping			X		Annual	
Refuelling Plant			X		Annual	
Silt Removal			X		Annual	
Spillages			X		Annual	
Stream Walking			X		Annual	
Strimming			X		Annual	
Towing a Trailer			X		Annual	
Tractor Maintenance			X		Annual	
Use of Digital System			X		Annual	
Using a Boat			X		Annual	
Vehicles			X		Annual	
Weed Cutting			X		Annual	