

Risk Assessment 2023-2024

“The greatest risk facing a local authority is not being able to deliver the activity or services expected of the Council.”

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the employer to identify any and all potential risks inherent in the place or practices. Based on a recorded assessment the employer should then take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible. Making sure that all employees are made aware of the results of the risk assessment. This document has been produced to enable the Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them. In conducting this exercise, the following plan was followed:

- Identify the areas to be reviewed.
- Identify what the risk may be.
- Evaluate the management and control of the risk and record all findings.
- Review, assess and revise if required.

| FINANCE AND MANAGEMENT | | | | |
|-------------------------------|--|------------------|---|--|
| Subject | Risk(s) Identified | H / M / L | Management/Control of Risk | Review/Assess/Revise |
| Business continuity | Risk of Council not being able to continue its business due to an Unexpected or tragic circumstance | L | All files and recent records are kept at the Clerk's home. The Clerk makes regular back-ups of files. In the event of the Clerk being indisposed the Chair to contact the Oxfordshire Associations of Local Councils for advice. | Existing procedures adequate. Review scope for sharing information including passwords |
| Precept | Adequacy of precept Requirements not submitted to WODC An amount not received by WODC Lack in Parish Reserves | L L L M | The Council reviews the Precept requirement annually in November and presented in the December meeting. Reviews the presented budget update information, including actual position and projected position to year end and estimated figures for the next financial year. With this information, the Council agrees the precept amount to be requested from West Oxfordshire District Council. This figure is submitted by the Clerk in writing. The Clerk informs Council when the monies are received. The Council needs also to have adequate reserves to deal with an emergency. | Existing procedure adequate. |
| Financial records | Inadequate records Financial irregularities | L L | The Council has Financial Regulations that set out requirements and expectations. The Council has appointed an independent internal audit to review processes. | Existing procedure adequate. Review the Financial Regulations annually. |
| Bank and banking | Inadequate checks Bank mistakes Loss Charges | L L L L | The Council has Financial Regulations that set out the requirements for banking, cheques and reconciliation of accounts. The bank may make occasional errors in processing cheques which are discovered when the Clerk reconciles the bank accounts and when the statements arrive. | Existing procedure adequate. Review the Financial Regulations annually and bank signatory list when necessary, especially after an AGM and an election. |

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| | | | The Clerk reviews the Council's banking arrangements regularly. Councillors have electronic access view Council Bank statements etc. | Monitor the bank statements monthly. |
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FINANCE AND MANAGEMENT

| Subject | Risk(s) Identified | H / M / L | Management/Control of Risk | Review/Assess/Revise |
|--|---|------------------|---|--|
| Cash | Loss through theft or dishonesty | L | The Council has Financial Regulations that set out the requirements. The Council's insurance policy has a Fidelity Guarantee. Finance is a standing item on Council agenda including reports and access to bank statements Clerk circulates the bank statement on a monthly basis and it gets signed at meetings | Existing procedure adequate. Review the Financial Regulations when necessary. Ensure Fidelity Insurance is adequate. |
| Direct costs Overhead expenses Debts | Goods not supplied but billed Incorrect invoicing Cheque payable incorrect Unpaid invoices | L L L L | The Council has Financial Regulations that set out the requirements. At each Council meeting, the list of invoices awaiting approval is approved. Unpaid invoices to the Council are pursued, and progress reported to Council. The Parish Council does not currently have any lease or rental agreements. | Existing procedure adequate. Review the Financial Regulations annually. |
| Grants and support - payable | Power to pay Authorisation of Council to pay | L | All such expenditure goes through the required Council process of approval, minuted and listed accordingly if a payment is made using the S137 power of expenditure. | Existing procedure adequate. Parish Councillors request a copy of S137 rules if required. |
| Best value Accountability | Work awarded incorrectly Overspend on services | L M | As per Financial Regulations, normal Parish Council practice would be to seek if above £1500, and if possible, more than one quotation for any substantial work required to be undertaken or goods. For major contract services, formal competitive tenders would be sought. If a problem is encountered with a contract the Clerk would investigate the situation, check the quotation/tender and report to the Council. | Existing procedure adequate. Review Financial Regulations regularly. |

FINANCIAL AND MANAGEMENT

| Subject | Risk(s) Identified | H / M / L | Management/Control of Risk | Review/Assess/Revise |
|--|---|-------------|---|---|
| Salaries and assoc. costs | Salary paid incorrectly Wrong deductions of NI or Tax Unpaid Tax & NI contributions to HMRC | L L L | The Parish Council authorises the appointment of all employees at Council meetings (currently just the Clerk), and has a contract of employment. Salary rates are assessed annually by the Council and based on agreed NJC rates. | Existing system generally adequate. |
| Clerk/Other workers (voluntary/casual) | Loss of Clerk Actions are undertaken Health & Safety | L L L | A contingency arrangement in place with the neighbouring parish council to cover an unexpected loss of clerk, support is also available from OALC. The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role. The Clerk is provided with adequate direction and safety equipment needed to undertake the role. Membership of the SLCC | Existing procedure adequate. Monitor working conditions, training and support Need to consider the position of the caretaker service The council has introduced its own system and processes for dealing with Health and Safety including a nominated lead member. |
| Election costs | Risk of an election cost | L/M | The risk is higher in an election year. There are no measures which can be adopted to minimise the risk of having an election as this is a legal requirement democratic process. Sufficient reserves in place to cover this. | Existing procedure adequate. |

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| VAT | Re-claiming/charging | L | The Council has Financial Regulations that set out the requirements. | Existing procedure adequate |
| Annual return | Submit within time limits | L | Annual Return is completed and signed by the Council, submitted to the internal auditor for completion and signing then checked and sent on to the External Auditor within the time limit. Regular reports to Council on timescales and requirements. | Existing procedures adequate. |

FINANCIAL AND MANAGEMENT

| Subject | Risk(s) Identified | H / M / L | Management/Control of Risk | Review/Assess/Revise |
|------------------------------|--|------------------|--|--|
| Legal powers | Illegal activity or payments | L | All activity and payments within the powers of the Parish Council to be resolved and minuted at Full Parish Council Meetings. | All activities and payments recorded and minuted |
| Council records - paper | Loss through: theft fire damage | L M L | The Parish Council records are stored at the home of the Clerk. Older records including historical correspondence, minute books and copies, documents for ownership of property, records such as personnel, insurance, salaries are stored in the Oxfordshire history museum Recent materials are in a filing cabinet (not fireproof). | Damage (apart from fire) and theft is unlikely and so provide adequately. Deeds/leases copied and deposited off-site. Consider purchase of fireproof cabinet |
| Council records - electronic | Loss through: Theft, fire, damage Corruption of computer | L M | The Parish Council's electronic records are stored on the computer at the Clerk's home. Backups of the files are taken at regular intervals onto a cloud account | Existing procedure adequate. Examine the use of shared drives |
| Insurance | Adequacy Cost Compliance Fidelity Guarantee | L L L M | An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements in place. Ensure compliance measures are in place. Ensure Fidelity checks are in place. | Existing procedure adequate. Review insurance provision annually. Review of compliance. |
| Data protection | Policy Provision | L | The Council is part of the Information Commissioner's Office (ICO) annual data protection service. | The Council review on an annual basis |

ASSETS

| Subject | Risk(s) Identified | H / M / L | Management/Control of Risk | Review/Assess/Revise |
|----------------|--|------------------|---|---|
| Parish Hall | Loss or Damage Risk/damage to third party(ies)/property | L L | An asset register is kept up to date, and insurance is held at the appropriate level for all items. Regular checks and risk assessment made by Members of the Village Hall Management Committee. Emergency arrangements in place, including reporting of incidents. Users of Hall made aware of the arrangements. The arrangements for the hall are ran by the Village Hall management Committee. | Existing procedure adequate. Review insurance requirements annually. |
| Noticeboards | Risk/damage/injury to third parties Roadside safety | L L | The Council has notice boards sited around the Parish. There is, insurance cover, and inspected regularly by the Clerk - any repairs/maintenance requirements brought to the attention of the Parish Council. The key is held by the Clerk. | Existing procedure adequate. |

| LIABILITY | | | | |
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| Subject | Risk(s) Identified | H / M / L | Management/Control of Risk | Review/Assess/Revise |
| Legal Powers | Illegal activity or payments | L | All activity and payments made within the powers of the Parish Council and to be resolved and minuted. | Existing procedure adequate. |
| Minutes/Agendas/ Notices/Statutory documents | Accuracy and legality Business conduct | L L | Minutes and agenda are produced with the prescribed method by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting. Minutes and agenda are displayed according to the legal requirements. Business conducted at Council meetings managed by the Chair. | Existing procedure adequate. Guidance/training to Chair should be given (if required). Members to adhere to Code of Conduct. |
| Public Liability | Risk of third party, property or individuals | M | Insurance is in place. Risk assessments regularly carried out to comply with the requirements. | Existing procedures adequate. Ensure risk assessments are carried out. |
| Employer Liability | Non-compliance with employment law | L | Undertake adequate training and seek advice from the Oxfordshire Association of Local Councils. | Existing procedures adequate. |
| Legal Liability | Legality of activities Proper and timely reporting via Minutes Proper document control | M L L | Clerk to clarify legal position on proposals and to seek advice if necessary. Council always receives and approves Minutes of monthly meetings. Retention of documents follows the guidelines. | Existing procedures adequate. |

| COUNCILLORS' PROPRIETY | | | | |
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| Subject | Risk(s) Identified | H / M / L | Management/Control of Risk | Review/Assess/Revise |
| Members interests | Conflict of interest Register of Members' interests | M M | Councillors have a duty to declare any interests at the start of the meeting. Register of Members Interest forms to be reviewed regularly by Councillors. | Existing procedure adequate. Members to take responsibility to update their Register. |