**P103-2020**

# Risk assessment and management for the period 13 May 2026 to 12 May 2027

The greatest risk faced by a Parish Council is not being able to deliver the activities or services expected by the community.

Risk management is the process the Council may methodically address the risks associated with what it does and the services it provides.

The focus of this paper is to identify what may go wrong, take reasonable and proportionate steps to avoid this or successfully manage the consequences. In turn the community and others will have increased confidence in the authority's governance and ability to deliver its priorities.

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 approach was taken:

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

Overleaf are the tables assessing the risk for each area of Council activity, covering:

- Finance and Management
- Council Assets
- Liabilities
- Councillors' property.

| | | | |
|---|---|---|---|
| Agreed at meeting (date): | Wednesday 14th May 2025 | | |
| Signature of Chairman | | Date | 14/05/2025 |
| Signature of Clerk | | Date | 14/05/2025 |

Clerk@easthanneyparish.gov.uk

### Finance and Management

| Topic | Risk Identified | Risk Level H/M/L | Management 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 to an external hard drive. In the event of the Clerk being indisposed the Chairman to contact the Oxfordshire Association of Local Councils for advice.<br>**As of 2026 paper archives will be stored in the county archives – Oxfordshire History Centre** | Existing procedures adequate.<br>Review when necessary. |
| Precept | Not submitted to VWHDC<br>Not paid by VWHDC<br>Adequacy of precept | L<br>L<br>L | The Council reviews the Precept requirement annually at the December meeting and 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 then agrees the amounts set for the specific budget headings for the following year, the total of which is resolved to be the precept amount to be requested from Oxfordshire Council.<br>This figure is submitted by the Clerk in writing to VWHDC.<br>The Clerk informs Council when the monies are received (approx. April & September). | Existing procedure adequate. |
| Financial records | Inadequate records<br>Financial irregularities | L<br>L | The Council has Financial Regulations that set out the requirements. | Existing procedure adequate.<br>Review the Financial Regulations annually and revise if necessary. |
| Bank and banking | Inadequate checks<br>Bank mistakes<br>Loss<br>Charges | L<br>L<br>L<br>L<br>L | The Council has Financial Regulations that set out the requirements for banking, cheques and reconciliation of accounts.<br>Occasional banking errors in processing cheques discovered by the Clerk upon reconciliation are dealt with immediately by informing the bank and awaiting their correction.<br>The Clerk reviews the Councils banking arrangements regularly. | Existing procedure adequate.<br>Review the Financial Regulations and bank signatory list annually and After an election.<br>Monitor the bank statements Monthly. |

| | | | | |
|---|---|---|---|---|
| Cash | Loss through theft or dishonesty | L | The Council has Financial Regulations that set out the requirements.<br>Cash received is banked as appropriate.<br>No Petty Cash is held.<br>The Council's insurance policy has a Fidelity Guarantee. | Existing procedure adequate.<br>Review the Financial Regulations when necessary.<br>Ensure Fidelity Insurance is adequate. |
| Credit Card | | - | No Card held | |
| Reporting and auditing | Information communication<br>Compliance | L<br><br>M | A budget monitoring statement is produced before each Council meeting with the agenda and discussed and approved at the meeting. A full list of payments and receipts is provided at the meeting and the financial records including a breakdown of receipts and payments balanced against the bank statement are presented and checked by the Council at each appropriate meeting.<br>Council should regularly audit internally to comply with the Fidelity Guarantee. | Existing communication procedures adequate.<br><br>Council annually to appoint a Councillor to check financial records for Fidelity compliance |
| Direct Costs<br>Overhead expenses<br>Debts | Goods not supplied but billed<br>Incorrect invoicing<br>Cheque payable incorrect<br>Loss of stock<br>Unpaid invoices | L<br>L<br>L<br>L<br>L | The Council has Financial Regulations that set out the requirements.<br>Weekly, list of invoices awaiting approval is distributed to Councillors, and considered for approval.<br>The Council has minimal stocks, these are checked and monitored by the Clerk.<br>Unpaid invoices to the Council for access to the playing fields and where possible, payment is obtained in advance. | Existing procedure adequate.<br>Review the Financial Regulations when<br>necessary. |
| Grants and support to community | Power to pay<br>Approval 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 powers. | Existing procedure adequate. The Clerk advises the members as to the S137 rules annually and as required. |
| Grants received | Receipts of Grant | L | The Parish Council receives an annual grant from Oxfordshire County Council towards maintaining the highway verges.<br>Receipt is reported to the Council at the next meeting of the Council.<br>Any one-off grants awarded would come with terms and conditions to be satisfied. | Existing procedures adequate. |

| | | | | |
|---|---|---|---|---|
| Rentals receivable | Receipt of lease and /or rentals<br>Insurance implication | M | The Parish Council has two longstanding lease agreements, in both of which the lease holder is due to meet insurance costs.<br>Ensure payment and copy of insurance document received.<br>The Parish Council has no rental agreements. | Existing procedures adequate.<br>Reconcile to budget<br>Reconcile to receipts<br>Monitor remainder of lease(s) and review as appropriate |
| Rentals payable | Payments of leases and rentals<br>Insurance implication | M | The Parish Council holds a lease for amenity land in the village. | Existing procedures adequate.<br>Reconcile to budget<br>Reconcile to payments |
| Best value | Work awarded incorrectly<br>Overspend on services | L<br>M | As per Financial Regulations normal Parish Council practice would be to seek, if possible, more than one quotation for any substantial work required to be undertaken or goods.<br>For major contract services, formal competitive tenders would be sought.<br>If a problem is encountered with a contract the Clerk would investigate the situation, check the quotation/tender, research the problem and report to Council. | Existing procedure adequate.<br>Review Financial Regulations regularly. |
| Salaries and assoc. costs | Salary paid incorrectly<br>Wrong hours paid<br>Wrong rate paid<br>False employee<br>Wrong deductions of NI or Tax<br>Unpaid Tax & NI contributions to the Inland Revenue | L<br>L<br>L<br>L<br>L<br>L | The Parish Council authorises the appointment of all employees at Council meetings. Salary rates are assessed annually by the Council and increments approved applied on 1st April each year. Salary is paid monthly by BACS<br>The Tax and NI contributions due are reported to the Council as part of the bank reconciliation.<br>The Tax and NI is worked out using an Inland Revenue computer program updated annually. All Tax and NI payments are submitted in the Inland Revenue Annual Return. | Existing appointment and payment system are adequate. |
| Clerk/Other workers (voluntary/casual) | Loss of Clerk<br>Fraud<br>Actions undertaken<br>Health & Safety | L<br>L<br>L<br>L | The Parish Council has sufficient reserves to enable training for the CiLCA qualification in the event of the Clerk resigning.<br>The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud.<br>The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role | Existing procedure adequate.<br>Purchase reference books where necessary.<br>Membership of the SLCC.<br>Monitor working conditions, safety requirements and insurance regularly. |

| | | | | |
|---|---|---|---|---|
| | | | (Included in financial statement when setting precept as appropriate). | |
| Councillor allowances | Councillors over-paid<br>Income tax deduction | L | The Chairman has a budgeted annual allowance that is used as necessary for sundry items and expenses incurred in activities associated with the role, approved as part of annual budget setting process.<br>Any expenses are claimed according to the Financial Regs. Expenses are monitored to ensure the budget is not exceeded and expenditure reported to the Council along with other spending.<br>No allowances are allocated to other Parish Councillors, though travel expenses incurred as part of their duties, such as attending training events, is payable according to the Financial Regulations. | Existing procedure adequate.<br>Review allowances annually as part of budget setting. |
| Election costs | Risk of an election cost | M | Risk is higher in an election year.<br>The Parish Council make provision by contribution to an Election Reserve Fund. | Existing procedure adequate. |
| 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 | Employer's Annual Return is completed and submitted online and to the Inland Revenue within the prescribed time frame by the RFO through the HMRC program.<br>AGAR 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 time limit.<br>A new internal auditor is sought every 3 years, or as necessary. The scope of the audit is approved by Council. | Existing procedures adequate. |
| Legal powers | Illegal activity | L | All activity within the powers of the Parish Council to be resolved and minuted at Council Meetings.<br>All payments outside specific budget allocation are resolved and minuted at Council Meetings. | All activities minuted.<br>All such payments minuted. |

| | | | | |
|---|---|---|---|---|
| Council records (paper) | Loss through:<br>theft<br>fire<br>flood/water damage | <br>L<br>L<br>L | The Parish Council records are stored in a designated place in the War Memorial Hall, to which the Clerk holds the key.<br>Records include historical correspondence, minute books and copies, documents for ownership of property, records such as personnel, insurance, salaries etc.<br>Recent materials and older more historical records are in metal filing cabinets (not fireproof). | Damage and theft are unlikely. Provision adequate. |
| Council records (electronic) | Loss through:<br>Theft<br>Fire<br>damage<br>Corruption of computer | <br>L<br>M<br>M<br>M | The Parish Council's electronic records are stored on a Council computer at the Clerk's home. Back-ups of the files are taken at regular intervals on to external hard drive.<br>To be amended to online backup to secure location | Existing procedure adequate. |
| Insurance | Adequacy<br>Cost<br>Compliance<br>Fidelity Guarantee | L<br>L<br>L<br>M | An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements in place. Employers and Employee liability insurance is a necessity and must be paid for.<br>Ensure compliance measures are in place.<br>Ensure Fidelity checks are in place. | Existing procedure adequate.<br>Review insurance provision annually.<br>Review of compliance. |
| Data protection Policy | Provision | L | The Council holds no personal data. | Existing procedure adequate. |
| Freedom of Information Act | Policy<br>Provision | L<br>M | The Council needs has a Publication Scheme based on the model publication scheme for Local Councils in place.<br>The Council is able to request a fee for any information requested to cover the cost of consumables and the clerk's time. | Monitor and report any impacts of requests made under the FOI Act. |
| Meeting location Adequacy | Health & Safety | L<br>M | The Parish Council Meetings are normally held at the War Memorial Hall. The premises and the facilities are adequate for the Clerk, Councillors and Public who attend from Health & Safety and comfort aspects. | Existing location adequate. |
| Street Lighting | Risk/injury to third party | L | The Council has one streetlight, which illuminates the War Memorial Hall car park. It is included in the Council's insurance. | Existing procedure adequate.<br>Review when necessary. |

**Assets**

| Topic | Risk Identified | Risk Level H/M/L | Management of Risk | Review/Assess/Revise |
|---|---|---|---|---|
| Street Furniture, Play Area Equipment and Open Spaces | Loss or Damage<br>Risk/damage to third party(ies)/property | L<br>L | Internal checks undertaken weekly by trained member of the Council or staff.<br>External checks undertaken by expert body (ROSPA) annually. | Existing procedure adequate.<br>Review insurance requirements annually. |
| Noticeboards | Risk/damage/injury to third parties | L | The Parish Council has two notice boards sited on the wall of the Community Shop and Hermans Close, approved by the relevant party at installation. The boards are included in the insurance and inspected regularly by the Clerk, with any repairs/maintenance requirements brought to the attention of the Parish Council.<br>Keys held by the Clerk. | Existing procedure adequate. |

**Liability**

| Topic | Risk Identified | Risk Level H/M/L | Management of Risk | Review/Assess/Revise |
|---|---|---|---|---|
| Legal Powers | Illegal activity or payments<br><br>Working Parties taking decisions | L<br><br>L | All activity and payments made within the powers of the Parish Council (not ultra vires) and to be resolved and clearly minuted.<br>Ensure Working Parties are established with clear terms of reference. | Existing procedure adequate. Monitor on a monthly basis. |
| Minutes/Agendas/ Notices/Statutory documents | Accuracy and legality<br>Business conduct | L<br>L | Minutes and agenda are produced in the prescribed method by the Clerk and adhere to the legal requirements.<br>Minutes are approved and signed at the next Council meeting.<br>Minutes and agenda are displayed according to the legal requirements.<br>Business conducted at Council meetings should be managed by the Chair. | Existing procedure adequate.<br>Guidance/training to Chair should be given (if required). Members to adhere to Code of Conduct. |
| Public Liability | Risk to third party, property or individuals | M | Insurance is in place.<br>Risk assessments regularly carried out to comply with requirements. | Existing procedures adequate.<br>Ensure risk assessments are carried out. |
| Employer Liability | Noncompliance 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<br>Proper and timely reporting via Minutes<br>Proper document control | M<br>L<br><br>L | Clerk to clarify legal position on proposals and to seek advice if necessary.<br>Council always receives and approves minutes at meetings. | Existing procedures adequate. |

### Councillors Propriety

| Topic | Risk Identified | Risk Level H/M/L | Management of Risk | Review/Assess/Revise |
|---|---|---|---|---|
| Members interests | Conflict of interest<br>Register of Members interests | M<br>M | Councillors have a duty to declare any interests at the start of the meeting.<br>Register of Members Interest forms to be reviewed annually by Councillors. | Existing procedure adequate.<br>Members to take responsibility to update their Register.<br>Annual request made by the Clerk. |