

HORSPATH PARISH COUNCIL RISK ASSESSMENT DOCUMENT

– ADOPTED 5th NOVEMBER 2024

What is Risk Management?

Risk is the threat that an event or action will adversely affect the council's ability to achieve its objectives and to successfully implement its strategies and services. Risk management is the process by which risks are identified, assessed and controlled. It is a key element of the council's governance framework.

This policy has been produced to enable the Parish Council to assess the risks that it faces and to satisfy itself that it has adequate arrangements in place to minimise them. The Council recognises that some risks can never be totally eliminated, however, it has put in place a strategy that provides a structured and systematic approach to minimising risks that may affect the council.

Risk assessment is a systematic examination of the parish council's services & activities, assets, workforce and external environmental factors that enables the council to identify all potential risks inherent in the place or practices. Based on a recorded assessment the council should then take all practical and necessary steps to reduce or eliminate the risks, as far as is practically possible. Making sure that all employees are made aware of the results of the risk assessment.

This risk register exists to enable the Parish Council to assess the risks 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 hazard or activity to be reviewed.
- Identify what risks may exist or arise.
- Evaluate and describe the management and control of the risks and record findings.
- Review, assess and revise if required.

The council has broken down the risks it faces into three categories – Financial, Operational Management and Physical Equipment or Assets. Each of these categories is considered in detail over the following pages; the risks are identified and described together with an evaluation of their significance to the organisation (High, Medium or Low) and arrangements are described for how the council proposes to manage or control the risk to what it considers to be a satisfactory level. An additional risk category surrounding the impact of the Covid 19 Pandemic has been included.

FINANCE & MANAGEMENT				
Topic	Risk	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	Loss of Clerk or loss of Council documents/electronic records.	Appropriate back-up arrangements in place.
Precept.	Adequacy of Precept. Requirements not submitted to South Oxfordshire District Council. Amount not received by South Oxfordshire District Council.	L L L	The Council receives financial update information through the year to check the adequacy of the Precept which is fixed by the full Council. At the meeting when the Precept is considered, the Council receives a budget update report, including actual and projected year-end indicative figures provided by the Clerk. When the Council has formally agreed the level of Precept required, the Clerk submits in writing the amount required to South Oxfordshire District Council. The Clerk will inform the Council when each instalment of the Precept is received.	Existing procedures are adequate.
Financial Records.	Inadequate Records. Financial Irregularities.	L L	The Council has adopted Financial Regulations which set out the requirements for reporting financial information to the Council. This includes procedures that are designed to prevent fraud and irregularities.	Existing procedures are adequate. Review Financial Regulations annually.
Bank and Banking.	Inadequate Checks. Bank Mistakes. Loss. Charges.	L L L L	The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts. The Clerk reconciles the bank accounts monthly to ensure transactions are correctly reflected in the financial information presented to the Council monthly.	Existing procedures are adequate. Review Financial Regulations annually. Review bank signatory list after AGM and Election. Reconcile accounts and bank statements on a monthly basis.
Cash.	Loss through theft or dishonesty.	L	The Council has Financial Regulations which set out the requirements for the handling of cash.	Existing procedures are adequate.

			No petty cash or cash float is held by staff.	Review the Financial Regulations when required.
Reporting and Auditing.	Provision of monitoring information.	L	Bank balances are included on the Agenda each month. Financial information is provided to the Council each month. Financial information including bank reconciliation, budget update and a breakdown of receipts & payments balanced against bank statements is provided to the Council.	Existing reporting procedures are adequate.
	Compliance.	M	The Council has both an Internal and External Audit annually to check for compliance.	Council to appoint Internal Auditor annually.
Direct Costs.	Goods billed but not supplied.	L	The Council has Financial Regulations in place which set out the requirements.	Existing procedures are adequate.
Orders and Invoicing.	Incorrect Invoicing.	L	The Council is provided with details of payments and receipts for the preceding month at every Council meeting for consideration and approval.	
Debts.	Loss of stock.	L	The Council does not hold any stock.	Review the Financial Regulations annually.
	Unpaid Invoices.	L	Unpaid invoices will be pursued by the Clerk and action taken.	
Grants Payable.	Is there a power to pay? Is the authorisation properly recorded?	L	All such expenditure is considered by Council for approval and minuted accordingly. If payment is made using the S137 power, this is recorded in the Minutes.	Existing procedures are adequate. The Council records S137 payments in the Minutes when required.
Grants Receivable.	Receipts of Grants.	L	The Council does not routinely receive any regular grants. One off grants would be dealt with within the specifically defined terms and conditions and would be shown in the Minutes and itemised in the accounts presented to the Council.	Receipt of one off grants would be recorded through the Council meeting Minutes.
Charges – Rentals payable.	Payments of charges, leases, rentals.	L	The Parish Council does not currently lease any property or equipment from a third party.	N/A
Charges – Rentals/Leases receivable.	Receipts of rental/leases.	L	The Parish Council monitors the receipt of income from leases. If money due is not received, the Clerk will report to Full Council.	Existing procedure is adequate.

OPERATIONAL MANAGEMENT				
Topic	Risk	H/M/L	Management/control of risk	Review/Assess/Revise
Value for money. Accountability.	Work awarded incorrectly. Overspend on services.	L M	Financial Regulations specify the procedures for procuring goods and services. If problems are encountered with a contract or service, the Clerk would investigate, check the relevant circumstances and report to Council.	Existing procedures, contained within Financial Regulations are adequate.
Salaries and associated costs.	Salary paid incorrectly. Wrong deductions of NI or Tax. Unpaid Tax & NI. contributions to the Inland Revenue.	L L L	The Parish Council authorises the appointment level of remuneration of all employees. Rates of pay are in accordance with NALC Local Government Services Pay Agreement. Horspath Council employs Tetbury Accounting to carry out payroll services. Payslips are generated from Tetbury Accounting. TAX and NI is calculated and information provided to the Council. All staff have a contract of employment.	Existing systems include adequate controls.
Employees.	Loss of key personnel. Fraud by staff. Actions undertaken by staff. Health & safety.	L L L L	The Councillors will convene and emergency meeting to agree interim arrangements if key personnel are absent without notice. Advice available from OALC. The Council has Fidelity Guarantee Insurance in place with regards to fraud or staff actions. The Clerk is provided with relevant training, reference books required to undertake the role. Training is provided where necessary.	Existing procedures are adequate. Retain annual membership of OALC. Review Insurance annually. Monitor working conditions. Existing procedures are adequate.
Councillor allowances.	Councillors over-paid Income Tax deduction.	L	No allowances are paid to Councillors.	No procedure required.
Election costs.	Financial risk to the Council of an election.	L	Risk is higher in election year. A contingency fund is available to cover additional costs.	Existing procedure is adequate.
VAT.	Re-claiming.	L	The Council has Financial Regulations which set out the required processes. VAT is reclaimed at least annually.	Existing procedure is adequate.
Annual Audit.	Submit within set time limits.	L	Annual Audit return is completed and approved by the Council. All documents subject to Internal	Existing procedures are adequate.

			Audit prior to being forwarded to the External Auditor within the required time limit.	
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 Council.	All powers are appropriately considered and minuted.
Minutes/Agenda's/Notice & Statutory Documents.	Accuracy and legality.	L	Minutes and Agenda's are produced in the prescribed form by the Clerk and adhere to legal requirements. Minutes are approved and signed at the next Parish Council meeting. Minutes and Agenda's are accessible to the public in compliance with legal requirements.	Existing procedures are adequate. Guidance/training is available to Councillors and the Chair.
	Business conduct.	L	Business conducted at Council meetings is managed lawfully by the Chair in accordance with Standing Orders and with guidance from the Clerk.	Members adhere to the Code of Conduct and have signed up to the Civility & Respect Pledge.
Members Interests.	Conflict of Interest.	L	The declaration of interests by Members at meetings is a standing item to remind Councillors of their duty.	Existing procedure is adequate.
	Register of Members Interests.	M	Register of Members Interest forms should be reviewed regularly by Councillors.	Members take responsibility to update the register.
Insurance.	Adequacy.	L	An annual review of the insurance is carried out at the time of renewal.	Existing procedures are adequate.
	Cost.	L	Employers and Employee liability insurance is a necessity.	Review the insurance provision annually.
	Compliance.	L	Ensure that compliance measures are in place.	Review of compliance.
	Fidelity Guarantee.	M	Ensure that Fidelity checks are in place.	
Data Protection.	Policy.	L	The Council is registered with the Information Commissioner.	Ensure annual review of registration.
Freedom of Information Act.	Policy.	L	The Council has a policy in place.	Monitor and report any impacts of requests made under the FOI Act.
	Provision.	M	Ensure that the Clerk is aware that if a substantial request is received, this may require many hours of additional work. (The Council is able to request a fee of the work will take more than 15 hours).	

PHYSICAL EQUIPMENT OR AREAS				
Topic	Risk	H/M/L	Management /control of risk	Review/Assess/Revise
Assets.	Loss or damage Risk/damage to third parties/property.	L L	An annual review of assets is undertaken.	Existing procedure is adequate.
Maintenance.	Poor performance of assets or amenities. Loss of income or performance. Risk to third parties.	L L L	All assets owned by the Council are regularly reviewed and maintained. All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with the procedures agreed by the Council. All assets are regularly reviewed and maintained. All assets are insured and reviewed annually. The asset register is reviewed through the annual audit process. All public amenity land is inspected regularly by Council volunteers.	Existing procedures are adequate. Ensure that inspections are carried out.
Noticeboards.	Risk/damage to third parties.	L	The Council has two noticeboards. Noticeboards are insured and inspected regularly.	Existing procedures are adequate. Any damage to the noticeboards will be reported to the Council.
Street Furniture.	Risk/damage to third parties.	L	The Council is responsible for a number of planters and benches around the village. All locations have insurance cover and are inspected regularly.	Existing procedures are adequate. Any damage to street furniture will be reported to the Council.
Meeting Location.	Adequacy. Health & Safety.	L M	The Parish Council meetings are held at Horspath Village Hall. The premises and facilities are considered to be adequate for those who attend from both a Health & Safety, DDA and comfort perspective.	Existing location is adequate.
Council Records – Paper.	Loss through – Theft Fire Damage	L M L	The Parish Council's current records are stored at the Clerk's home address. The Clerk regular backs up Council files on an external hard drive. Historic records (historical correspondence, minute books, leases for land/property, records such as personal, insurance, salaries etc) are stored at Horspath Village Hall.	Damage (apart from fire) and theft is unlikely and so existing provision is adequate.

Council Records – Electronic.	Loss through – Theft Fire Damage Corruption of computer.	L M L L	The Parish Council’s electronic records are password controlled and stored on the Clerk’s computer. Back-ups of the file are carried out regularly onto an external hard drive.	Computer records are backed up regularly.
COVID 19 PANDEMIC RESPONSE				
Topic	Risk	H/M/L	Management/control of risk	Review/Assess/Revise
Meetings.	Transmission of disease via direct contact at meetings.	H	Meetings will be held remotely until government advice changes.	Keep under review.
Buildings.	Transmission of disease via direct contact at meetings.	L	The Parish Council does not currently operate any buildings, although it owns the Village Hall which is managed by Horspath Village Hall Management Committee.	Seek on-going reassurance from operators of the building that Covid secure measures are in place.
Community Impact.	Vulnerable people in the village are adversely affected by Covid 19.	M	Work with partners and volunteers to ensure that a support network is in place for residents.	Keep under review.
Operational Facilities.	Parish parks, recreation grounds and play areas provide opportunities for all residents of the village to congregate in numbers in excess of government guidance.	M	Remain informed on latest Government guidance and provide appropriate advice for potential users of the site.	Keep under review.