



OAKLEY AND DEANE PARISH COUNCIL

Oakley & Deane Parish Council Risk Assessment

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

Notes

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council to identify any and all potential risks inherent in the place or practices. Based on a recorded assessment the Parish Council should then take all practical and necessary steps to reduce or eliminate the risks, insofar as is reasonably and practically possible.

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

FINANCIAL RISKS

Topic	Risk	High Medium Low	Management / control of risk	Review / asses / revise
Precept	Adequacy of precept	L	To determine the precept amount required, the Parish Council receives budget updates during the year. No later than the November PC meeting the Working Parties and the Clerk provide the Finance Working Party with estimates of the required monies for standing costs and projects for the following year. At the January meeting these costs less estimated income from other sources is resolved to be the precept amount to be requested from the Borough Council. This figure is submitted by the Clerk in writing to the Borough Council	Existing procedure is adequate
Financial records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations which set out the requirements. The accounts are audited by an independent person each year. During the year financial reports are produced regularly for Parish Council meetings. The Council use Scribe Finance software for its accounts.	New and existing procedures adequate. See note 1
Bank	Inadequate checks Bank mistakes	L L	The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts. The bank can make occasional errors in processing cheques which are discovered when the bank accounts are reconciled each month. The bank is informed immediately. Bank signatories carry out random sample checks of the account during the month, and full checks once a quarter.	New and existing procedure is adequate. See note 2
Cash	Loss through theft or dishonesty	L	The Council has Financial Regulations which set out the requirements. Cash received is banked as soon as possible. There is no petty cash or float.	Existing procedure adequate. See note 2
Credit Card	Loss through theft, dishonesty or fraud	L	Credit card limit is set at £1000. The outstanding balance is cleared monthly by direct debit. All transactions are checked by the clerk and are subject to the controls outlined in the Council's Financial Regulations.	Existing procedure is adequate. See note 2
Money Fund Deposits with CCLA	Inability to withdraw funds	L	The RFO regularly checks the credit rating, interest rates and charges applied to the account and reports to the Finance Working Party.	Existing procedure adequate. See note 1
Reporting and auditing	Information communication	L	Budget updates are produced periodically and are discussed and approved at full monthly Council Meetings. The monthly bank reconciliation is sent to the Finance Working Party and the cashbook is checked each month against the bank statements and invoices. The Council use Scribe Finance software for its accounts and reports.	New and existing Procedure is adequate. See note 1

Topic	Risk	High Medium Low	Management / control of risk	Review / asses / revise
All costs and expenses	Goods or services not supplied but billed	L	The Council has Financial Regulations which set out the requirements. Prior to each Council meeting the list of invoices awaiting payment, authorised Direct Debits and cheques and / or EFT payments for the payment of staff salaries and wages paid is distributed to Councillors.	Existing procedure is adequate. See note 2
	Incorrectly written cheques payable	L	On approval a Councillor checks each invoice against the cheque and associated paperwork and initials the cheque book stub.	Existing procedure is adequate
	Incorrectly set-up electronic funds transfers	L	On approval of the list two Councillors check the electronic funds transfers set-up against associated paperwork prior to approving payment	Existing procedure is adequate
Debts	Loss of stock	L	A stock count is taken annually on 31 st March and the stock is reconciled against purchases, sales and promotional items. Stock is also assessed for damage/obsolescence and items identified as being unfit for resale, written off.	Existing procedure is adequate
	Unpaid invoices	L	Unpaid money due to the Council for goods or services are actively pursued.	
Grants payable	Power to pay under s137.	L	All such expenditure has to meet the Council's criteria, be approved at a Council meeting, and minuted accordingly. See note 3.	Existing procedure is adequate.
Grants receivable	Receipts of grants and other funding	L	Every effort is made by the Council and the working parties to apply for grants and other funding to meet projects to be undertaken.	Existing procedure adequate
Allotment and Burial Ground charges and charges for lettings of buildings and playing fields.	Agreement and receipt of charges	L	<u>Allotments</u> - the Clerk issues an agreement for usage which is signed by both parties. Deposits received on new lettings are placed in a separate 'ring-fenced' account. <u>Burial ground and occasional lettings of the pavilions</u> – charges are agreed annually by the Council and the appropriate parties are notified. <u>Football and cricket fees</u> are agreed annually and the clubs notified in advance of the start of their season. Separate arrangements made for Oakley Youth Football Club and agreed by Council annually. The Clubs arrange their own insurance.	Existing procedure adequate
	Insurance implications	M	The PC insures the land and buildings used and has public liability cover	Certificate of insurance to be inspected

Topic	Risk	High Medium Low	Management / control of risk	Review / asses / revise
Best value accountability	Work awarded incorrectly / Overspend on budget	L	The Council has financial regulations which set out requirements. Regular reviews of the budgets highlight any problem and approval for the additional expenditure is sought from the Council.	Existing procedure adequate See note 2
Salaries and associated costs Employer's Annual Return	Salary paid incorrectly Wrong rate paid Wrong deductions of National insurance or Income tax Unpaid Tax & NI contributions to HMRC Unpaid pension contributions paid to NEST	L L	The Parish Council has Five permanent employees. Salary rates are assessed annually by the PC and applied on 1 st April each year. Salary analysis and slips are produced by the Finance Assistant on a monthly basis together with a schedule of payments to be made to HM Revenue and Customs (HMRC) for tax and NIC. The payments to HMRC and NEST are approved at the Council meetings. Deductions from salaries are worked out using payroll software compatible with HMRC and NEST reporting requirements. All employees have a contract of employment and job description.	New and existing appointment and payment system is adequate See note 1
Employees	Illness or loss of key personnel Fraud by employees Activities Undertaken by Councillors	L L L	The Assistant Clerk will take over the Clerk's necessary responsibilities only when the Clerk is absent due to holidays or sickness. The Council's computers are automatically backed up to avoid loss of information, and a shared OneDrive is used by the Clerk/Assistant Clerk/RFO/Finance Assistant . The Clerk, Assistant Clerk, RFO and Finance Assistant are provided with HALC training , reference books, access to assistance and legal advice required to undertake their roles. Lead council members of working parties should be provided with relevant training	Membership of HALC Monitor insurance and Health and Safety policy regularly See Note 1
Councillor allowances	Allowances overpaid	L	Only mileage allowances are paid for Council business. Payment made on production of signed claim form checked by member of the Finance Working Party. Mileage is paid at the agreed HM Revenue and Customs rate	Existing procedures adequate
See Note Election and referendum costs	Cost of election / referendum	L	Borough Council currently organises these at nil cost to the Council. Any change to this policy may result in additional costs to the Parish Council and would need to be taken into account when setting the annual Precept.	Existing procedures adequate
VAT	Input / Output VAT Submitting returns within time limits	L	The Council has Financial Regulations which set out the requirements. See note 1	Existing procedures adequate
Annual Return	Submit within time limits	L	Annual Return is completed, approved by the Council and signed by the Chairman, submitted to the internal auditor for completion and signature then checked and sent on to the External Auditor within time limit.	Existing procedures adequate See note 1

Legal Powers	Illegal activity or payment	L	All activity and payments within the powers of the Parish Council to be resolved and minuted at Parish Council meetings according to Standing Orders and Finance Regulations	Existing procedures adequate
Topic	Risk	High Medium Low	Management / control of risk	Review / asses / revise
Minutes, agendas, notices and statutory documents	Accuracy and legality Business conduct	L L	Minutes and agenda are produced in the prescribed method by the Clerk/Assistant 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 requirement See note 1 Business conducted at Council meetings should be managed by the Chair.	Existing procedures adequate Members to adhere to Code of Conduct
Members interests	Conflict of interest Register of Members interests	L L	Although not a requirement, the declaring of interests by members at a meeting should be an obvious process. Code of Conduct requires a register of interests by members and this is the Monitoring Officer's responsibility and is published on the village website.	Existing procedure adequate. See Note 3
Insurance	Adequacy	L	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. On notification by the Council, the Clerk is responsible for adding new assets to policy as soon as acquired.	Existing procedure adequate. Reviewed annually
Contractors working for the Council	Accidents / damage to third parties	L	The Parish Council has a Health and Safety Policy which sets out the steps to be taken to ensure that contractors have the correct insurance and their own Health and Safety Policy	Ensure contractors comply with Policy

Freedom of Information Act	<p>Policy</p> <p>Provision</p> <p><i>GDPR</i></p>	L	<p>The Council has a model publication scheme for Local Councils in place.</p> <p>There have been no requests for information to date but the Clerk is aware that if a substantial request arrives then this may require many hours of additional work. The Council is able to request a fee if the work will take substantial time. This is less likely as the Parish Council has a website where information is available</p> <p>When GDPR was introduced, all data was reviewed and records updated accordingly. Any data no longer required was securely destroyed. All confidential hard copy information is held in a locked cupboard at the Clerk's place of work,</p>	<p>Monitor requests made under the Freedom of Information Act</p> <p>Maintain up to date website</p> <p>Clerk reviews all data on a regular basis</p>
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PHYSICAL ASSETS AND AREAS

Item	Risk identified	High Medium Low	Management of risk	Review / asses / revise
Assets	Loss or damage Risk / damage to third parties / property	L L	An annual review of assets is undertaken for insurance and maintenance. A fixed asset register is kept showing the year of acquisition, cost and location of all items owned by the Parish Council.	Existing procedure adequate.
Notice boards	Risk / damage / injury to third parties Road side safety	L	Parish Council has a number of notice boards, village maps and signs sited around the village. All locations have approval by relevant parties and are covered by insurance. Inspected regularly by the Environment Working Party and any repairs / maintenance requirements brought to the attention of the Parish Council. Keys held by the Clerk.	Existing procedure adequate
Street furniture	Risk / damage / injury to third parties	L	The Parish Council is responsible for litter bins, seats and bus shelters around the village. These are covered by insurance. An annual inspection is carried out. All reports of damage or faults are reported to Council and dealt with.	Existing procedure adequate

War memorial	Risk / damage / injury to third parties	L	War memorial moved to the St Johns Garden of Remembrance. Inspected at regular intervals and defects notified to the Council.	Existing procedure adequate
Parish Council Burial Ground and St Leonards Churchyard	Risk / damage / injury to third parties	L	An annual risk assessment is carried out on the Parish Council Burial Ground and required work agreed by the Council. St Leonards churchyard is inspected at regular intervals and defects notified to the Council.	Existing procedure adequate
Maintenance	Poor performance of assets or amenities Loss of income or performance Risk to third parties	L	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for these repairs are actioned / authorised in accordance with the correct procedures of the Parish Council. All assets are insured and reviewed annually. Urgent repairs are carried out immediately and others timetabled into maintenance work. Meeting held annually between the appropriate Working Party and the contract-groundsman to discuss the state of the football and cricket pitches.	Existing procedure adequate
Council records – paper	Loss through theft and fire damage	L	The Parish Council records are stored at the Clerk's home address and Newfound locked storage room. Records include historical correspondence, minute books and copies, leases for land or property, records such as personnel, insurance, salaries and other sundry papers. Recent materials are in a metal filing cabinet (not fire proof) and older more historical records in the Hampshire County Records Office	Damage (apart from fire) and theft is unlikely and so provision adequate.
Council records - electronic	Loss through theft, fire, damage, corruption of computer	L	The Parish Council's electronic records are stored on an online database (Microsoft365) with MS OneDrive shared folders. MS Office Email admin support is provided by CloudyIT, with shared Staff inboxes. Backups are automatic and held in a separate secure location.	New and existing procedure adequate

Notes:

1. With effect from March 14th 2024 a new Internal Auditor was signed by the Council, commencing 21st March 2024. With effect from February 13th 2025 the Clerk became the acting RFO and a temporary Financial Assistant to the Clerk was contracted while recruitment takes place for an Finance Assistant between February to April 2025. A Locum Clerk will provide cover, along with the Assistant Clerk on urgent matters only should the Clerk be unable work to for any length of time due to illness, jury service etc.
2. HALC Financial Regulations were adopted in April 2024 in their entirety, pending tailored adoption April 2025 following delays. Bank signatories carry out random sample checks of the account during the month, and full checks once a quarter following advice from the Auditor.
3. Criteria for CIL grants to be reviewed and adopted March 2025.
4. Members are responsible to update their Register.

McAllister

Reviewed and agreed by Parish Council:

Date: MARCH 13TH 2025

To be reviewed: September 2025, every 6 months or as legislation requires.