

WOODCOTE PARISH COUNCIL

Risk Assessment 2022 / 2023

Previous Review Date: 5th May 2021

Reviewed, Resolved and adopted by Council on: 18th May 2022

Next Review Date: May 2023

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 inherent risks. The Parish Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible.

This document has been produced to enable Woodcote Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

FINANCIAL AND MANAGEMENT					
Subject	Area of Risk	Likelihood(1-3) x Impact (1-3)	Management / Control of Risk	Review / Assess / Revise	Responsibility
1. Insurance	a. General adequacy	(1 x 1)=1	The insurance arrangements are reviewed fully on a three-year basis with interim annual checking. Review of risk and adequacy of cover (loss / damage, public liability, consequential loss and fidelity guarantee) should be conducted annually. Full review of renewal costs every three years – next 2023	Check limits annually and review full policy every three years	Clerk and Councillors
	b. Cost	(1 x 1)=1			
	c. Compliance	(1 x 1)=1			
	d. Public Liability (statutory)	(1 x 1)=1	Insurance at £12,000,000		Clerk and Councillors
	e. Employers Liability (statutory)	(1 x 1)=1	Insurance at £10,000,000		Clerk and Councillors

FINANCIAL AND MANAGEMENT					
Subject	Area of Risk	Likelihood(1-3) x Impact (1-3)	Management / Control of Risk	Review / Assess / Revise	Responsibility
	f. Money	(1 x 1)=1	Insurance at £250,000 In transit £5,000 Private residence of member or employee £250 In custody or under supervision £5,000 In locked safe or strongroom £5,000 In locked receptacle other than strongroom £250		Clerk and Councillors
	g. Fidelity Guarantee	(1 x 2)= 2	Insurance at £500,000		Clerk and Councillors
	h. Property	(1 x 2)= 2	War Memorials: £4500 Gates & Fences: £1000 Street Furniture: £32,000 Play Outside equipment: £131,660		Clerk and Councillors
	i. Libel and Slander	(1 x 2)= 2	Insurance at £500,000 excess 10% of each and every claim or £1000 whichever is lower	Consider an Excess Reserve	Clerk and Councillors
	j. Personal Accident	(1 x 2)= 2	Insurance £100,000 capital sum £500 weekly sum		Clerk and Councillors
	k. Excess	(1 x 1) = 1	£250 to be set aside as a Reserve in case of claim		Clerk and Councillors
2. Precept	a. Adequacy of precept in order for the Council to carry out its statutory duties	(1 x 1) = 1	To determine the precept amount required, the Council regularly receives budget update information. At the precept meeting Council receives a budget report, including actual position and projected position to the end of year and indicative figures or costings obtained by the	Review starting in December with budget process. Confirm precept requirement in January	Clerk and Councillors

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			Clerk. With this information the Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from South Oxfordshire District Council. The figure is submitted by the Clerk in writing. The Clerk informs the Council when the monies are received.		
3. Budget Provision and Reserves	b. Insufficient available funds	(1 x 2) = 2	A full budget needs to be submitted prior to the Precept request. This should include funds placed in reserve for future projects, a contingency fund and three months' running costs - £	Existing procedure adequate	Clerk and Councillors
4. Best Value Accountability	c. Work awarded incorrectly	(1 x 2) =2	Normal Parish Council practise would be to seek, if possible, more than one quotation for any substantial work undertaken. For major work competitive tenders must be sought. If problems encountered with a contract, the Clerk would investigate the situation and report to the Council.	Procedure in Financial Regulations	Clerk and Councillors
	d. Overspend on services	(1 x 2) =2		Procedure in Financial Regulations	Clerk and Councillors
5. Contracts and contractors	a. Maintenance contractors	(1 x 2) =2	Standing orders for award of contracts and capital expenditure.	Report on performance and	Clerk and Councillors

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Subject	Area of Risk	Likelihood(1-3) x Impact (1-3)	Management / Control of Risk	Review / Assess / Revise	Responsibility
			Initial contracts awarded for 12 months. Subject to satisfactory performance, subsequent contracts are for one to three years.	review when appropriate	
6. Payroll and Salary	a. HMRC RTI Information – submit within time limits	(1 x 1) = 1	The Clerk's salary payment should be entered on the HMRC PAYE Tools software and uploaded to HMRC on a monthly basis Clerk adds submission date on payment list for inspection at PC meetings	Current procedure adequate	Clerk / Councillor responsible for Internal Control
	b. HMRC End of Year Submission / P60 – submit within time limits	(1 x 1) = 1	The Council must complete the End of Year Submission online within the HMRC timeframe	Current procedure adequate	Clerk / Councillor responsible for Internal Control
	c. Salary paid incorrectly	(1 x 1) = 1	Salary agreed once NALC briefing has been published and paid by Standing Order. Councillors who sign cheques to sign payment sheets.		Councillor cheque signatories
	d. Unpaid tax to HMRC	(1 x 2) = 2	Clerk would monitor using the HMRC PAYE RTI Tools software		Clerk / Councillor responsible for Internal Control
7. Employees	a. Fraud by staff	(1 x 2) = 2	Requirements of Fidelity Guarantee Insurance adhered to with regards to fraud.	Existing procedures adequate	Clerk and Councillors
	b. Health and safety	(1 x 2) = 2	All employees (currently the Clerk) to be provided adequate direction and safety equipment needed to undertake their role.	Monitor health and safety requirements and insurance annually	Clerk and Councillors

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	c. Clerk absence / sickness	(1 x 2) =2	Councillors may act in a temporary capacity at nil pay. Contingency required for sickness cover etc	Review contingency in budget annually	Clerk and Councillors
8. Bank and Banking	a. Inadequate checks	(1 x 2) =2	The Council has Financial Regulations which set out banking requirements	Financial Regulations to be reviewed annually	Clerk and Councillors
	b. Bank mistakes	(1 x 1) =1	Reconciliation is monthly to pick up on any mistakes	Existing procedure adequate	Clerk
	c. Payments. Cheque Electronic transfers,	(1 x 1) =1	All method of payments to be listed on the Payment schedule. Cheques, to be written by the Clerk following inspection of the invoices and signed by two Councillors, plus counterfoil. Electronic Transfers listed on Payment schedule. Payment Schedule, agreed at the PC Meetings, signed by Chairman.	Existing procedure adequate	Clerk and cheque signatories
	d. Debit Card Use	(1 x 1) =1	PC Debit Card to be used by the Clerk for such payments necessary online or by phone up to the limit of £499.	Financial Regulations	Clerk
	e. Credit references	(1 x 1) =1	The Bank performs credit references on cheque signatories	Existing procedure adequate	Bank
	f. Non-performance / delivery of third parties	(1 x 1) =1	Avoid pre-payments wherever possible. Vet suppliers thoroughly	Existing procedure adequate	Clerk and Councillors
9. Financial reporting	a. Information communication	(1 x 1) =1	Financial information is regularly, available. Budget reports quarterly, agenda item (Budget Report) and discussed / reviewed and approved at relevant PC meeting	Existing procedure adequate	Clerk and Councillors

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Subject	Area of Risk	Likelihood(1-3) x Impact (1-3)	Management / Control of Risk	Review / Assess / Revise	Responsibility
	b. Annual accounts	(1 x 1) =1	Accounts to be closed at Council Year End 31 March and final Statement submitted to April / May Parish Council meeting for scrutiny and agreement. Clerk / RFO and Chairman to sign off.	Existing procedure adequate	Clerk and Councillors
10. Financial Records	a. Inadequate records	(1 x 1) =1	The Council has Financial Regulations which set out the requirements	Existing procedure adequate	Clerk and Councillors
	b. Financial irregularities	(1 x 1) =1	The Council should have a Councillor responsible for Internal Control who inspects the finance records regularly. Any irregularities should be identified on inspection.	Recommend appointing a Councillor responsible for Internal Financial Control	Councillors
11. Grants	a. Receipt of grant	(1 x 1) =1	Clerk to ensure that the Grass Cutting Grant is received by August and to chase OCC if not received	Review annually	Clerk
	b. Payment of Grants and Power to pay using S137	(1 x 1) =1	Ensure that the grant is acceptable. All such expenditure goes through the required Council process of approval, minuting and listing accordingly	Existing procedure adequate	Clerk and Councillors
12. VAT	a. Reclaiming	(1 x 1) =1	The Council will make at least two reclaims 6 monthly using the 126 form. The order must have been placed by the Council, the invoice made out to the Council and the payment made from Council funds.	Existing procedure adequate	Clerk
	b. Charging	(1 x 1) = 1	The Council is not currently registered for VAT		
13. Audit	a. Annual Return - complete and	(1 x 1) =1	External Audit Annual Return completed and signed by the Internal	Existing procedure adequate	Clerk and Chairman

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	publish within time limits		Auditor and then completed and signed by the Chairman and Clerk / RFO before 30 June and published on the website.		
	b. Public inspection of documents	(1 x 1) =1	By appointment only, at the Parish Office or other convenient public place. For the safety of the Clerk, the public are welcome to inspect documents, but with a Councillor present.	Existing procedure adequate	Clerk and Councillors
	c. Internal Audit	(1 x 1) =1	Appoint an independent Internal Auditor.	Existing procedure adequate	Councillors (with advice from Clerk)
	d. Review of Effectiveness of Audit	(1 x 1) =1	The Council must review its requirements of the internal Audit including scope, independence, competence, relationships and planning following the completion of the Internal Audit.	Clerk to provide report from IA	Council
14. Legal Powers	a. Illegal activity or payments	(1 x 1) =1	All activity and payments within the powers of the Parish Council to be resolved at full Council Meetings.	Existing procedure adequate	Clerk and Councillors
15. Minutes / agenda / Notices and Statutory Documents	a. Accuracy and legality	(1 x 1) =1	Minutes and agenda are produced in the prescribed manner by the Clerk and adhere to the legal requirements including publishing of the Agenda and Minutes section of the Parish Council website (www.woodcoteparishcouncil.org.uk).	Existing procedure adequate	Clerk

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			Minutes are circulated in advance of the meeting, approved and signed at the next full Council meeting.		
	b. Standing Orders	(1 x 1) =1	Latest Model (2020) Adopted in Feb 2022	Review 2023	Council
	c. Financial Regulations	(1 x 1) =1	Adopted in July 2020	Review annually 2021	Council
	d. Business conduct	(1 x 1) =1	Agenda displayed according to legal requirements. Business conducted at Council meetings should be managed by the Chairman	Existing procedure adequate	Clerk and Chairman
16. Council Records	a. Paper	(1 x 2) =2	Loss through, fire, theft, damage. The Parish Council records are stored at the Parish Office at Village Hall Records include historical correspondences, minutes, insurance, bank records. Fire risk is low regular Pat testing, electrical supply off when office vacant. Modern fire detectors.	Damage (apart from fire or water) and theft is unlikely and so provision is adequate. Further archiving of papers in Village Hall or offsite as necessary.	Clerk and Council
	a. Electronic	(1 x 2) =2	The Parish Council electronic records are backed up daily to a Cloud on offsite server. Antivirus software to be kept up-to-date.	Existing procedure adequate	Clerk
17. Data Protection	a. Policy provision	(1 x 1)= 1	The Parish Council is registered with the Information Commissioner	Existing procedure adequate	Clerk and Council
	b. Data Protection Officer		Is not currently necessary		

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	c. GDPR	(1 x 1) =1	Policies for Data Protection, Document Retention, Freedom of Information, and Privacy Notice have been adopted and published	Review annually	Council
18. Freedom of Information and Environmental Information Regulations	a. Policy	(1 x 1) =1	The Council has a model publication scheme in place. Currently there have been no requests under FOI or EIR	Existing procedure adequate	Clerk
	b. Provision	(1 x 2) =2	The Parish Council is aware that if a substantial request came in it could create a number of additional hours' work.		Clerk / Council
19. Councillors	a. Losing a Councillor	(1 x 1) =1	When a vacancy arises there is a legal process to follow which leads to either a by-election or a co-option process. The more usual is a co-option which starts with an advert, acceptance of applications, consideration of applicants and co-option vote at a Council meeting. The Council tries to draw members from around the Parish to make sure each area is represented.	A Councillor Vacancy procedure will be adopted	Clerk / Council
	b. Losing more than seven Councillors to make the Council inquorate	(1 x 3)= 3	If there are more than seven vacancies at any one time, the Council becomes inquorate and the District Council will take over the running of the Council (at the Village's expense).	Procedures of South Oxfordshire District Council are adequate	
20. Election Costs	a. Risk of an election cost	(1 x 2) =2	Applies in an election year, (every four years). The Council consider in budget costs for relevant year	Existing procedure is adequate for the four-yearly elections but inadequate in the	

FINANCIAL AND MANAGEMENT					
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				unlikely event of a by-election.	
21. Members' Interests and Code of Conduct	a. Conflict of interests	(1 x 1) =1	Declarations of interest by members at Council meetings. Legally Councillors need only declare 'pecuniary interests', but many choose to declare other interests and withdraw from discussion if necessary. All interests are recorded.	Existing procedure adequate	
	b. Code of Conduct	(1 x 1) =1	It is issued to each Councillor on election to Office.	Existing procedure adequate	CDC
	c. Register of members' interests	(1 x 1) =1	Councillors must complete a form on election which must be sent to SODC for publication on their website. Councillors are responsible for ensuring that their own register of members interests is kept up to date.	Review Annually	Councillors
22. Council Meetings	a. Recording of meetings	(1 x 1) =1	Members of the public are requested to inform the Chairman if they wish to record the meeting. The Parish Council will also make a recording if necessary		Chairman

PHYSICAL EQUIPMENT OR AREAS					
Assets					
Subject	Location	Likelihood(1-3) x Impact (1-3)	Management / Control of Risk	Review / Assess / Revise	Responsibility
1.	Asset register	(1 x 1) =1	The Clerk keeps an up-to-date Register of Assets which is provided in the annual submission of the financial accounts for the		Clerk

Assets

[illegible]

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Risk Prioritisation

The table below is recommended in the Joint Panel on Accountability and Governance (JPAG) Practitioners' Guide

Risk prioritisation is an assessment of the severity of impact if something were to happen and how likely it is to happen

Likelihood x Impact = Risk Priority

How Likely	Highly likely	3	6	9
	Possible	2	4	6
	Unlikely	1	2	3
		Negligible	Moderate	Severe
	Impact			

Taken from the JPAG 2021 from Section 5.97

This risk assessment was reviewed and adopted on 18th May 2022 – Minute Reference 9.

Next Review May 2023

