

West Northamptonshire Council

Old Stratford Parish Council

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Risk Assessment

Status	Adopted
Date Adopted	12/12/23
Minute Reference	Minute 4 b
Adopting Committee	Full Council
Date of next review	December 2024

Risk Assessment for Old Stratford Parish Council.

Purpose

This document enables Old Stratford Parish Council to assess the risks it perceives and satisfy itself that it has taken adequate steps to minimise them.

Risks are categorised as follows:

Ref No:	Title
A1 to A5	Management
B1 to B16	Finance
C1 to C6	Liability
D1 to D2	Parish Councillor's Propriety
E1 to E2	Parish Council's Reputation
F1 to F7	Parish Council's Equipment and Assets

Date Undertaken

Date of last review – 12th December 2023.

Next review: as required or before December 2024

Summary of Risk Assessment Findings

Risk Ratings for Old Stratford Parish Council show the majority of risks to be Low to medium, however actions and opportunities for improvement over the next year are identified as follows:

A1 - The Risk Assessment has highlighted the need for a Business Continuity Plan.

A2 - The Risk Assessment has highlighted the need for a Document Retention and Archiving Plan.

A3 - The Risk Assessment has highlighted the need for an external Back up system for Electronic Records

Ref No:	Topic	Risk(s) Identified:	Risk Level: H/M/L	Control Measures:	Action: Review/ Assess & Revise.
A1	Business Continuity	Parish Council not being able to continue its business due to an unexpected or tragic circumstance.	L	A business continuity plan to be put in place.	<ol style="list-style-type: none"> 1. Create a Business Continuity Plan 2. Electronic Storage of records. 3. Backup by IT providers:
A2	Council Records	Loss through theft, fire, damage or destruction.	M	<p>All the Parish Council's records are kept at the Parish Clerks home.</p> <p>All records to be stored in such a way as to limit/mitigate potential loss.</p>	<ol style="list-style-type: none"> 1. Implement Document Retention and Archiving Policy. 2. Review insurance Policy.
A3	Council Records (Electronic)	Loss through damage.	H	All electronic Council records should be backed-up to offsite storage on a regular basis and the personal computer or other device used to create, manage and store records should run the current version of an industry standard anti-virus software package.	<ol style="list-style-type: none"> 1. Review current arrangements and consider acquiring a Council Laptop and appropriate licenses to be used for these purposes. 2. Purchase and implement cloud back-up system.
A4	Staff	Management of key personnel	M	<p>Contractual arrangements with any Staff to be properly documented, to include an appropriate notice period and be kept up to date with current legislation.</p> <p>Review of contractual arrangements on an annual basis to confirm that compensation and other key terms remain competitive for the role performed.</p> <p>Provision of performance feedback to any Staff on an annual basis and the capture of any concerns or issues to be relayed to the Parish Council in a closed session.</p>	<ol style="list-style-type: none"> 1. Chair to ensure that the Staff have appropriately documented contractual arrangements and that the Parish Council has approved the key terms. 2. Chair or vice-chair to provide performance feedback to any Staff and relay any issues or concerns to the Parish Council.
A5	Meeting Location	<p>Adequacy.</p> <p>Health & Safety issues.</p>	L	<p>Meetings are held in Old Stratford Memorial Hall. The Parish Clerk and Parish Council Chairman hold keys to this building.</p> <p>This premises and its facilities are considered to be satisfactory from a Health & Safety perspective.</p>	<ol style="list-style-type: none"> 1. Existing procedures are adequate. 2. Standing Orders reinstated once Covid-19 restrictions removed. 3. Method statements published on social media for members of the Public regarding their safe attendance of OSPC meetings 4. 5. .

Ref No:	Topic	Risk(s) Identified:	Risk Level: H/M/L	Control Measures:	Action: Review/ Assess & Revise.
B1	Income	Adequacy of income to cover planned and necessary extraordinary expenditure.	M	<p>Annual draft budget discussed and approved by the Parish Council at least one month in advance of precept submission deadline.</p> <p>Parish Council to review and set appropriate financial reserve levels as part of annual budget discussion.</p> <p>Parish Council to agree precept and appropriately advise West Northamptonshire council.</p> <p>Ongoing financial reporting to each Parish Council meeting on actual verses budget expenditure, current reserve levels, and full year forecast expenditure.</p>	<ol style="list-style-type: none"> 1. Parish Clerk to check precept submission deadline and to schedule Parish Council meeting to review budget and reserves at least one month prior. 2. Responsible Financial Officer (RFO) (The Parish clerk) to prepare drafts and recommended reserve levels for Parish Council discussion. 3. Finance Working Party to review precept submission and to ensure it is submitted on a timely basis. 4. The RFO to produce an agreed summary finance report and distribute to the Parish Council in advance of each meeting.
B2	Income	Non-receipt of Precept from West Northamptonshire Council	L	<p>Monthly bank account reconciliations to confirm receipt of precept.</p> <p>Reserve levels should provide sufficient contingency for late payment of precept.</p>	<ol style="list-style-type: none"> 1. Quarterly bank reconciliations performed by the RFO and presented to subsequent Parish Council meeting for approval. 2. RFO to confirm receipt of precept payment to the Parish Council members and chase if not paid.
B3	Income	Non-receipt of grant funding.	L	<p>All grants to be agreed by the Parish Council.</p> <p>Results of any grant application to be communicated to the Parish Council.</p> <p>Quarterly bank account reconciliations to confirm receipt of grant.</p> <p>No associated expenditure to be incurred prior to receipt of grant without the explicit approval of the Parish Council.</p>	<ol style="list-style-type: none"> 1. Parish Council to approve all grant applications and associated materials. 2. RFO to ensure that all grant applications on a timely basis. 3. Quarterly bank account reconciliations performed by the RFO and reviewed by the Chair or delegated Parish Council member. 4. RFO to notify the Parish Council of non-receipt and chase if not paid

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B4	Income	Non-receipt of investment income.	L	Any investments must be approved by the Parish Council or be within the scope of any of the Parish Council's investment policy.	<ol style="list-style-type: none"> 1. RFO to ensure that all investments are approved by the Parish Council or covered by the Parish Council's investment policy. 2. Quarterly bank account reconciliations performed by the RFO and reviewed by the Chair or delegated Parish Council member. 3. RFO to notify the Parish Council of non-receipt if not paid on time.
B5	Cash Handling.	Mishandling of Cash.	L	<p>Cash handling by Parish Council and its Staff to be minimised, with expense claims in preference to petty cash</p> <p>Controls to ensure that cash is held securely, including low value of cash and held in a locked cabinet</p> <p>Amounts are independently checked and agreed.</p> <p>Cash balances are paid into the Parish Council's bank account on a timely basis.</p>	<p>Independent confirmation of amount of cash received by a Parish Council member.</p> <p>Monthly bank account reconciliations performed by the RFO and reviewed by the Chair or delegated Parish Council member.</p>
B6	Expense.	Staff cost paid incorrectly.	L	<p>Appropriate contractual documentation used for any Staff member and to be agreed by the Parish Council.</p> <p>Terms of contractual documentation checked against the Parish Council's minute which approved employment agreement.</p> <p>Establish robust payroll process with appropriate PAYE deductions.</p>	<ol style="list-style-type: none"> 1. Parish Clerk to document any contractual agreements and employment terms in the minute of the relevant Parish Council meeting. 2. RFO to check contractual terms match those agreed by the Parish Council and ensure that employment status has been confirmed, where relevant. 3. Chair or Vice-Chair to sign all employment agreements. 4. RFO to establish payroll process, if appropriate. 5. Quarterly bank account reconciliations performed by the RFO and reviewed by the Chair or delegated Parish Council member.

Ref No:	Topic	Risk(s) Identified:	Risk Level: H/M/L	Control Measures:	Action: Review/ Assess & Revise.
B7	Expense	Incorrect payment for goods or services supplied to the Parish Council.	M	<p>Receipt of all goods and services to be confirmed prior to payment.</p> <p>Valid invoice to be submitted by all providers of goods or services.</p> <p>At least two Parish Council members to approve any payments.</p> <p>The approving Parish Councillors to check that expenditure has been approved by the Parish Council</p> <p>The approving Parish Councillors should check that the payment amount, payee and account details match the submitted invoice.</p>	<ol style="list-style-type: none"> 1. Parish Clerk to ensure invoices are submitted for all goods and services received by the Parish Council. 2. RFO to check that invoice amounts, dates and description of goods or services are correct. 3. RFO to confirm all relevant goods or services have been received before presenting payment for approval. 4. Nominated Parish Councillors who authorise payment to check that expenditure has been duly approved and that invoice amount, payee and payment details match the submitted invoice.
B8	Expense	Incorrect payment of grant.	M	<p>All grants to be approved by the Parish Council in accordance with the Parish Council's Grant Making Policy.</p> <p>Any conditions to be clearly documented.</p> <p>Any decision should be appropriately minuted.</p> <p>At least two Parish Council members to approve any payment and each approving Councillor(s) to check that expenditure has been approved by the Parish Council of that payment amount and payee and account details match the approved grant request..</p>	<ol style="list-style-type: none"> 1. Parish Clerk to ensure that all grant requests are appropriately supported and documented. 2. RFO to confirm the payee and the amount match the grant approved by the Parish Council and that any conditions have been met before presenting payment for approval 3. Parish Councilor's who authorise payment check that expenditure has been duly approved and that the amount, payee and payment details match the approved grant application.

Ref No:	Topic	Risk(s) Identified:	Risk Level: H/M/L	Control Measures:	Action: Review/ Assess & Revise.
B9	Expense	Unexpected Election Costs	L	Monitor the Parish Council's membership	<ol style="list-style-type: none"> 1. Parish Clerk to check prior to annual budget setting process to include appropriate amounts in the annual budget. 2. RFO to review annual budget before submission to Parish Council for review and approval.
B10	Expense	VAT	L	Monitor the Parish Council's activities and escalate to RFO if Parish Council is considering any activities which might be within the scope of VAT.	<ol style="list-style-type: none"> 1. Parish Clerk to monitor Parish Council's activities and escalate to the RFO and Parish Council if any activities may be within the scope of VAT. 2. RFO to confirm position annually with Internal Auditor.
B11	Reserves.	Insufficient reserves to cover unexpected expenditure or delayed receipt of income.	M	Parish Council to review and agree target reserve levels when setting annual budget in accordance with its Reserves Policy.	<ol style="list-style-type: none"> 1. RFO to recommend target reserve levels as part of annual budget setting process. 2. Parish Clerk to include a breakdown of regular financial reporting including a breakdown of earmarked reserves. 3. Parish Clerk to notify Parish Council if reserved forecast to be utilised.
B12	Fraud	Loss due to fraud by Staff.	M	<p>Requirement that all payments must be authorised by two Parish Councilor's.</p> <p>Monthly bank account reconciliations performed by RFO and independently checked by Chair or delegated Parish Council member.</p> <p>Insurance cover purchase by Parish Council to cover reasonable potential loss.</p>	<ol style="list-style-type: none"> 1. Independent verification of controls annually by the Internal Auditor. 2. Independent verification of bank reconciliations by Chair or delegated Parish Council member. 3. Financial reporting to the Parish Council at each meeting. 4. Review of insurance policy and cover amount by RFO and annual review by Parish Council.

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B13	Assets	Loss or damage to the Parish Council's Assets.	M	Parish Council to maintain an Asset Register. Value of assets to be updated and linked to annual inspection with any necessary remedial work notified to the Parish Council. Adequate insurance cover to be held for the Parish Council's assets and cover to be reviewed on an annual basis.	<ol style="list-style-type: none"> 1. Parish Clerk to maintain Asset Register. 2. Parish Clerk to notify Parish Council of any loss, damage to any Parish Council's Asset. 3. RFO or nominated Parish Council member to inspect assets annually and report findings to Parish Council. 4. Annual review of Insurance cover.
B14	Financial Record keeping	Inadequate financial records are maintained	M	No payment authorised without independent verification of relevant Parish Council minute and invoice. Independent review of quarterly bank account reconciliations. Independent annual review of financial records and compliance with Risk Assessment by internal auditor.	<ol style="list-style-type: none"> 1. Parish Council member's role as authorised signature in checking and verifying all payments. 2. Verification of quarterly bank account reconciliations by Chair or delegated Parish Council member. 3. Internal auditor annual review.
B15	Insurance.	Adequacy. Cost. Compliance. Fidelity Guarantee.	L L L L	An annual review is undertaken of all insurance arrangements in place. Employers Liability. Public Liability. Fidelity Guarantees are a statutory requirement.	<ol style="list-style-type: none"> 1. Existing provisions are adequate. 2. Review supply, provision and compliance annually.
B16	Annual Governance and Accountability Return (AGAR)	Not submitted within time limits.	L	AGAR is completed by the Parish Council and the Internal Auditor. AGAR checked by External Auditor within the time limit. Parish Clerk prepares a timetable for submission.	<ol style="list-style-type: none"> 1. Existing procedures adequate.

Ref No:	Topic	Risk(s) Identified:	Risk Level: H/M/L	Control Measures:	Action: Review/ Assess & Revise.
C1	Legal Powers	Illegal activity or action.	L	<p>New Councilors to undergo an induction process which includes training on the legal powers of a Parish Council.</p> <p>All Councilors to keep themselves up to date on current relevant rules and regulations.</p>	<ol style="list-style-type: none"> 1 Agreed induction process to be followed for new councilor's 2 Parish Clerk to ensure that information about training provided by NALC, BATPC or any other relevant body is shared with Councillors on a timely basis. 3 Parish Clerk to ensure that any relevant background materials or briefings relevant to the Parish Council are circulated to Councillors. 4 All Parish Councillors to ensure that they remain up to date with relevant legislation.
C2	Minutes/ Agendas and Statutory documents	<p>Accuracy and legality.</p> <p>Non-compliance with statutory requirements.</p>	L	<p>Minutes and agendas and other documents are produced as required and made available to Parish Councillors and the Public in accordance with the Parish Council's Standing Orders and other policies.</p> <p>Timely review of draft minutes of the relevant meeting by the Parish Council, prior to resolving to sign as a record.</p> <p>Minutes and agendas are displayed according to legal requirements.</p> <p>Business conducted at Parish Council meetings managed by the Chair according to the Standing Orders.</p>	<ol style="list-style-type: none"> 1 Ensure that clear deadlines are set to ensure transparency. 2 Provision of training for the Parish Clerk in using the website and initial support in undertaking this work. 3 Parish Council members to adhere to the Code of Conduct and Standing Orders. 4 Standing Orders to be reviewed annually.
C3	Public Liability.	Risk to third party, property or individuals.	L	<p>Insurance in place.</p> <p>Risk assessment undertaken for any individual event.</p>	<ol style="list-style-type: none"> 1 Existing procedures adequate. 2 Insurance Policy reviewed annually.

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C4	Employer Liability. Employee Liability. Parish Councillor Liability.	Non-compliance with Employment Law. Causing injury (damage) to Employee property. Causing injury (damage to Parish Councillors.	L L L	Undertake on-going training to ensure that Parish Councillors are aware of current Legislation. Seek advice from Parish Council's Insurance Company where required. Employer Liability insurance in place. Insurance cover in place.	1 Existing procedures adequate. 2 Insurance Policy reviewed annually.
C5	Legal liability.	Document control.	M	Document Retention and Destruction Policy. Document Retention and Destruction Policy in place. Document Retention and Destruction Policy highlights plan for the backlog of document management to be addressed.	1 Review procedures with Parish Clerk. 2 Set clear targets for compliance.
C6	Freedom of Information and Data Protection	Policy provision.	M	The Parish Council has the following documents in place: <ul style="list-style-type: none"> • A publication scheme (which accords with model). • Privacy Data Notice. • Privacy Policy. • Data Protection Policy. • Document Retention and Destruction Policy. 	1 Monitor and report impacts made under the Freedom of Information and Data Protection rules. 2 Regular (bi-annual) Policy reviews.
D1	Members Interests	Conflicts of interests.	L	Parish Councillor's have a duty to declare any Interests at the start of each Parish Council meeting. Or when a conflict becomes apparent during a Parish Council meeting.	1 Existing procedures adequate.
D2	Members Interests.	Register of Parish Councillor's Interests.	L	Register of Parish Council Members Interests to be reviewed at least on an annual basis.	1 Parish Council Members to take responsibility to update their register.

Ref No:	Topic	Risk(s) Identified:	Risk Level: H/M/L	Control Measures:	Action: Review/ Assess & Revise.
E1	Parish Councillor's and Staff	Bringing the Parish Council into disrepute.	L	Parish Councillor's understand and receive training on the Code of Conduct. All Parish Council matters are undertaken with a professional approach.	1 Any necessary training is provided and all Councillors abide by the Code of Conduct.
E2	Members Interests.	Register of Members Interests.	L	Register of Parish Council Members Interests Form to be uploaded on Parish Council Website Register of Parish Council Members Interests Form to be reviewed on an annual basis.	Parish Council Members to take responsibility for updating their Declaration as required.
F1	Assets including: Recreation Grounds. Green Open Spaces. Bus Shelter(s) Close Churchyard(s)	Loss or Damage. Risk and/or damage to third party (ies) .Damage to third party (ies) property.	L L L	An annual review of assets is undertaken for insurance provision. Storage and maintenance provisions. Annual Inspections of all Recreation Ground play equipment undertaken by Wiksteed Play Park Inspectors which complies to RoSPA inspection Standards. Annual inspection of the Closed Churchyard to ensure that wall. Path, trees and grass is in a good state of repair.	1. Annual inspection undertaken of all assets. 2. Annual Risk Assessment Conducted on all Assets. 3. Ensure finances are in place to cover any major remedial work.
F2	Asset Maintenance.	Poor performance of asset amenities Loss of income or performance. Risk to third parties.	L L L	All assets owned by the Parish Council are regularly inspected 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. All Public amenity land (Playing field/Football field) is regularly inspected by the Parish Clerk and a nominated Parish Council member.	1. Existing procedures for inspection adequate. 2. Ensure inspections are carried out and an inspection list maintained.

Ref No:	Topic	Risk(s) Identified:	Risk Level: H/M/L	Control Measures:	Action: Review/ Assess & Revise.
F3	Notice Boards	Risk/damage/injury to third parties. Road side Safety	L L	The Parish Council has two official noticeboards for Parish Council Business and four other noticeboards for use by the General Public. All locations have approval by relevant parties. Insurance cover is in place and boards are inspected regularly by Parish Clerk or nominated Parish Council Member. Any maintenance/repairs requirements are brought to the attention of the Parish Clerk and Parish Council as necessary.	1. Existing procedures adequate.
F4	Street Furniture	Risk/damage/injury to third parties.	L	The Parish Council is responsible for seats, litter bins, dog poo bins, etc. around the Parish. No formal inspection programme of inspections is carried out. All reports of damage and/or faults are reported to the Parish Clerk and dealt with either by the Parish Clerk or West Northants Council as appropriate	1. Existing procedure to be reviewed. 2. Asset Register to be re-drawn.
F5	Meeting Location and Facilities.	Adequacy. Health and Safety.	L M	The Parish Council Meetings are held at Old Stratford Memorial Hall. The premises and facilities are considered to be adequate for Parish Clerk, Councillor's and Members of the Public who attend. The premises are adequate from the point of view of Health & Safety and comfort aspects.	1. Existing location adequate. 2. Annual Risk Assessment of Memorial Hall to be undertaken.
F6	Council Records – Paper.	Loss through: Theft. Fire. Damage.	L M L	The Parish Council records are stored at the Parish Clerks Address. The premises and the facilities for storage are considered to be safe. Historical records are stored in metal fire proof cabinets at the Parish Clerk Address. Historical records are sent to archive Local Government storage facilities in Northampton, which are deemed to be safe.	1. Damage (apart from fire) and theft is unlikely and so provision adequate. 2. Deeds/leases are copied and deposited with the Parish Council's Solicitors.
F7	Council Records – Electronic.	Loss through Theft. Fire. Damage. Corruption of Computer.	H	All the Parish Council's electronic records should be stored and backed up off site.	3. Back-up of electronic files should be further considered by a reliant IT provider.