

Haddenham Parish Council Risk Assessment 2023-24

Reviewed 15 May 2023 PC24 13

Haddenham Parish Council aims to provide services for, manage and maintain the assets of Haddenham within the resources provided by the annual precept and other incomes, taking into account the wishes of the residents and obtaining good value for money.

In particular, we will aim to:

1. Ensure compliance with the Acts of Parliament, Councils' Financial regulations and code of conduct.
2. Identify and regularly review the council's priorities.
3. Influence other council departments and government organisations to fulfil the requirements of the parish population, for matters that are within our powers and responsibilities.
4. Ensure that all councillors are aware of their responsibilities and possible liabilities and to provide adequate insurance cover for all identifiable risks.
5. Keep appropriate books of account accurately and up to date throughout the financial year.
6. Ensure that payments made from council funds and the use of assets represent good value for money, are adequately managed and comply generally with the wishes of residents.
7. Ensure that the annual precept requirement results from an adequate budgetary process; progress against the budget is regularly monitored; and reserves are appropriate.
8. Explore all possible sources of income and ensure that expected income is fully received.
9. Ensure that salaries paid to employees and amounts paid to contractors are paid in accordance with council regulations and adequately monitored.
10. Ensure that year end accounts are prepared on the correct accounting basis, on time and supported by an adequate audit trail.
11. Identify, value and maintain all the assets of the Parish Council and ensure that asset and investment registers are complete accurate and properly maintained
12. Comply with appropriate Government and European legislation including Equality Act 2010 (disability, racial and ethnic equality etc), Children Act 1989 (safe guarding children etc) and relevant Health and Safety Act 1974 etc
13. Carry out adequate safety checks on all buildings, properties, and equipment for which the council is responsible.

The following risks have been identified which may prevent the Parish Council from meeting its aims. The mitigating actions will help to reduce these risks.

Financial

Precept and Budgeting

Identified Risk: Adequacy of precept

Likelihood: 1

Impact: 4

Risk level: Low

Measures taken to minimise risk:

- A 10- year forward plan for the maintenance of the Council's assets is prepared to ensure the cost of maintenance is spread evenly.
- Reserves are set aside where larger items of expenditure that can be anticipated can be prepared for and costs evened out across years.
- A detailed finance report is prepared for the Council after the second quarter of the current year with full year projections and prior year actual budget figures.
- Through the Finance and General Purposes Committee, carry out a zero-based budget setting process prior to setting the precept.
- Each committee reviews current year spending against individual budgets for standard costs and estimates the cost of new projects or responsibilities.
- After reviewing the information circulated ahead of the meeting the precept is set by a majority resolution at a meeting of the full council and recorded in the minutes.

Review at May 2023 Existing procedures adequate

Identified Risk: Precept request not received by the Unitary Council

Likelihood: 1

Impact: 5

Risk level: Low

Measures taken to minimise risk:

- The Clerk will include the budgeting setting process on the agenda for the F&GP Committee in October with a view to presenting a proposal to full council in December or May.
- The precept request will be emailed to the Unitary Council the day after the meeting and a read receipt requested. If no acknowledgement is received a follow-up telephone call will be made to confirm receipt.
- When each of the 2 precept payments are received, the Clerk will notify the Council.

Review at May 2023: Existing procedures adequate

Identified Risk: Unanticipated expenditure

Likelihood: 3

Impact: 4

Risk level: Medium

Measures taken to minimise risk:

- Unanticipated expenditure is minimised by the practice of always considering the financial impact of changes in regulations or responsibilities / new initiatives and of events (both amount and timing) and setting aside earmarked reserves when appropriate to meet these costs.
- The budgeting process will set aside reserves for repairs or replacements of the Council's assets over the life expectancy of the asset.
- A general contingency of 50% of operational costs will be held for emergency use.
- If necessary, a review of budgets will be carried out during the year to fund unbudgeted expenditure from unutilised budgets.

Review at May 2023: Existing procedures adequate

Identified Risk: Best Value

Likelihood: 1

Impact: 1

Risk level: Low

Measures taken to minimise risk:

- The finance regulations are annually reviewed to ensure robust processes for obtaining quotes and spending limits are in place. Any amendment to procurement law during the financial year will be resolved at the next FGP / Full Council meeting and incorporated into the Parish Councils Financial Regulations as appropriate.

Review at May 2023: Existing procedures adequate

Accounting

Identified Risk: Incomplete Records Kept

Likelihood: 2

Impact: 4

Risk level: Low

Measures taken to minimise risk:

- RFO will be trained in proper accounting practices.
- RFO will be trained on RBS accounting package.
- The latest edition of Governance and Accountability for Smaller Councils will be available.
- The Council has Finance Regulations which are updated in accordance with NALC recommendations.
- Internal Controls policy

Review at May 2023: Internal controls reviewed and updated.

Identified Risk: Incorrect payments against invoices. Invoices not paid.

Likelihood: 2

Impact: 3

Risk level: Low

Measures taken to minimise risk:

- A system of internal control is in place and annually reviewed.
- The council receives a monthly list of payments and the Finance and General Purposes committee monitors the Internal Control measures.

Review at May 2023: Internal controls reviewed and updated.

Banking

Identified Risk: Mistakes made or Fraudulent activity

Likelihood: 1

Impact: 4

Risk level: Low

Measures taken to minimise risk:

- The system of internal controls in place and annually reviewed.
- Bank reconciliations presented to the Finance & General Purposes Committee quarterly.

Review at May 2023: Internal controls reviewed and updated.

Reporting

Identified Risk: Mistakes made or Fraudulent activity

Likelihood: 2

Impact: 4

Risk level: Low

Measures taken to minimise risk:

- The system of internal controls in place
- Bank reconciliations presented to the Finance & General Purposes Committee quarterly

Review at May 2023: Existing procedures adequate

Auditing

Identified Risk: No independent check

Likelihood: 1

Impact: 5

Risk level: Low

Measures taken to minimise risk:

- The Council appoints an internal auditor to review the accounts twice a year.
- The council has the annual return externally audited.

Review at May 2023: Existing procedures adequate

Powers

Identified Risk: Expenditure that is not within the council's powers.

Likelihood: 2

Impact: 3

Risk level: Low

Measures taken to minimise risk:

- Councillor and staff training on powers and duties of parish councils.
- The Clerk will advise council if it is acting outside of its powers.
- The cashbook includes a s137 expenditure record
- Use the Power of General Competence if appropriate.

Review at May 2023: Existing procedures adequate

Approval

Identified Risk: Expenditure that has not gone through the proper approval process.

Likelihood: 2

Impact: 4

Risk level: Low

Measures taken to minimise risk:

- The internal control system includes an approval process.
- Invoices are checked against recorded decisions.

Review at May 2023: Internal controls reviewed and updated.

Cash

Identified Risk: Loss / theft of petty cash

Likelihood: 1

Impact: 1

Risk level: Low

Measures taken to minimise risk:

- The council does not maintain a petty cash book.
- Payments received by cash are held in a locked fire-proof safe and banked as soon as possible after receipt.

Review at May 2023: Existing procedures adequate

VAT

Identified Risk: Failure to correctly account for VAT. Failure to reclaim.

Likelihood: 2

Impact: 3

Risk level: Low

Measures taken to minimise risk:

- The Council's internal control system includes measures to manage this risk
- RBS accounting package provides quarterly VAT returns.

Review at May 2023: Internal controls reviewed and updated.

Assets

Identified Risk: Loss or damage. 3rd party damage or injury.

Likelihood: 3

Impact: 4

Risk level: Medium

Measures taken to minimise risk:

- All assets are identified and located
- An up-to-date asset register will be kept by the Clerk.
- Assets are safely and securely stored.
- Routine inspection and maintenance schedules for all assets.
- Assets have a purchased and insurance value.

Review at May 2023: Existing procedures adequate

Insurance

Identified Risk: Inadequate insurance

Likelihood: 2

Impact: 5

Risk level: Low

Measures taken to minimise risk:

- The council will annually review its insurance cover in consideration of its assets and activities.
- Ensure any additional assets obtained through the financial year are adequately insured.
- Use of Council's assets by others will be properly monitored, risk assessed and insured.

Review at May 2023: Existing procedures adequate

Personnel

Identified Risk: Loss of key staff

Likelihood: 4

Impact: 5

Risk level: Medium – high?

Measures taken to minimise risk:

- Staffing contingency budget to provide temporary cover

Review at May 2023: Existing procedures adequate

Identified Risk: Unprofessional behaviour. Fraud.

Likelihood: 2

Impact: 5

Risk level: Low

Measures taken to minimise risk:

- Disciplinary and misconduct procedures in place and are regularly reviewed.
- Internal control policy should pick up any fraud.
- Insurance cover in place

Review at May 2023: Existing procedures adequate Existing procedures adequate

Identified Risk: Inadequate performance

Likelihood: 2

Impact: 4

Risk level: Low

Measures taken to minimise risk:

- Regular performance reviews carried out
- Training opportunities taken up
- Membership of SLCC for professional advice and training
- Membership of BMKALC for professional advice and training
- CiLCA qualification for Clerks

Review at May 2023: Appraisals of staff completed November 2021. Objectives set. New roles and responsibilities identified and actioned.

Identified Risk: Failure to pay salaries or incorrect payments made

Likelihood: 2

Impact: 3

Risk level: Low

Measures taken to minimise risk:

- Professional payroll company used
- Payments made by bank transfer.

Review at May 2023: Existing procedures adequate.

Identified Risk: Failure to comply with pension provision regulations

Likelihood: 1

Impact: 3

Risk level: Low

Measures taken to minimise risk:

- The Council has carried out an assessment of pension providers and signed up with a provider.

Review at May 2023: Existing procedures adequate.

Identified Risk: Provision of adequate office and meeting space. Storage and indoor workspace for office staff.

Likelihood: 4

Impact: 4

Risk level: Low

Measures taken to minimise risk:

- The council provides a parish office and combined meeting room

Review at May 2023: The Parish Council has increased its office space for staff with an additional office space at the Airfield Pavilion in May 2023

Identified Risk: Provision of adequate office and meeting space. Storage and indoor workspace for grounds staff.

Likelihood: 4

Impact: 4

Risk level: Low

Measures taken to minimise risk:

- The parish council provides a workshop.

Review at May 2023 : No action needed

Identified Risk: COVID -19 or other air-borne infection

Likelihood: 5

Impact: 6

Risk level: High

Measures taken to minimise risk:

- Respond quickly and appropriately to latest government legislation
- Specific risk assessments carried out
- Office closed
- Staff working from home
- Meetings held virtually

Review at May 2023: Constant review of govt restrictions. All office-based staff have adequate IT & office equipment to work at home.

Identified Risk: Provision of adequate equipment to carry out job.

Likelihood: 2

Impact: 4

Risk level: Low

Measures taken to minimise risk:

- The parish office is equipped with furniture and computers

Review at May 2023: No action necessary

Identified Risk: Failure to meet appropriate health and safety requirements for the workplace

Likelihood: 4

Impact: 6

Risk level: Medium

Measures taken to minimise risk:

- •The council will ensure work place activities are properly risk assessed and risks mitigated.
- •Identification of training needs and appropriate courses.
- •Requirement for risk assessment and training to be carried out prior to carrying out tasks.
- •Ensure all contractors have proper risk assessments and insurance in place.

Review at May 2023: Policies in place and reviewed.

Councillors and Meetings

Identified Risk: COVID -19 or other air-borne infection

Likelihood: 5

Impact: 6

Risk level: High

Measures taken to minimise risk:

- Respond quickly and appropriately to latest government legislation.
- Meetings held virtually

Review at May 2023: Ensure all Councillors have access to a tablet to use for meetings should they need it.

Identified Risk: Poor conduct

Likelihood: 3

Impact: 4

Risk level: Medium

Measures taken to minimise risk:

- The council has adopted the recommended Code of Conduct which is given to all new councillors.
- The Council has adopted the Civility and Respect Pledge in 2022

Review at May 2023: Existing procedures adequate

Identified Risk: Ultra-vires decisions

Likelihood: 2

Impact: 4

Risk level: Low

Measures taken to minimise risk:

- All councillors will attend a councillor training course
- The Chair of the meeting will guide decisions.
- All decisions adhere to Council's Standing Orders.
- A proper officer of the council will be present at meetings to advise.
- All new / updated legal advice will be circulated to councillors.

Review at May 2023: Existing procedures adequate

Identified Risk: Failure to comply with standing orders

Likelihood: 2

Impact: 3

Risk level: Low

Measures taken to minimise risk:

- The standing orders will be reviewed annually and will be available at all meetings for reference.
- The chair of the meeting will be responsible for ensuring compliance with standing orders.

Review at May 2023: Existing procedures adequate

Identified Risk: Resignation of councillors leaves the council inquorate

Likelihood: 2

Impact: 6

Risk level: Medium

Measures taken to minimise risk:

- Maintaining a good working relationship within the council through strong leadership and ethos.
- Good communication and involvement in the local community
- Proactively co-opt new member(s) following resignation(s)

Review at May 2023: Existing procedures adequate

Identified Risk: Lack of an appropriate meeting place. Inadequacy of meeting facilities.

Likelihood: 4

Impact: 3

Risk level: Medium

Measures taken to minimise risk:

- The council manages a dedicated community meeting room that is used for Council meetings.
- The Council has a new function room in the Airfield Pavilion which can be used for Council meetings.

- Small meeting room in the parish office for informal meetings.
- Screen and sound system for presentations and hybrid meetings.
- Adequate sound system for public inclusion at meetings

Review at May 2023: Existing procedures adequate

Identified Risk: Inability to carry out the business of the council due to unpredicted circumstances.

Likelihood: 2

Impact: 6

Risk level: Medium

Measures taken to minimise risk:

- The council will keep an up-to-date business continuity policy

Review at May 2023: New policy to be reviewed by Council

Identified Risk: Poor record keeping of meetings

Likelihood: 2

Impact: 4

Risk level: Low

Measures taken to minimise risk:

- The decisions made at meetings will be recorded in the minutes by the Clerk. The minutes will be circulated and reviewed for accuracy before being -resolved at the following meeting.
- Clerks will be trained in the proper recording of council minutes

Review at May 2023 Existing procedures adequate

Identified Risk: Loss of hard copies of documentation due to fire / theft etc.

Likelihood: 2

Impact: 6

Risk level: Medium

Measures taken to minimise risk:

- Legal documents are held in a fireproof safe.
- All new legal documents are automatically stored electronically and older documents scanned.

Review at May 2023: Existing procedures adequate

Identified Risk: Electronic data.

Likelihood: 2

Impact: 6

Risk level: Medium

Measures taken to minimise risk:

- All data is stored via using Microshade IT (Cloud) and storage is at a secure off site data centre.

Review at May 2023: Existing procedures adequate

Identified Risk: Lack of policies leads to poor decision making

Likelihood: 2

Impact: 5

Risk level: Low

Measures taken to minimise risk:

- Where necessary the council will prepare policy documents to guide its decisions and ensure proper governance.
- Policies will be regularly reviewed to ensure they comply with any relevant legislation or recommended practices.

Review at May 2023: Existing procedures adequate

Communication

Identified Risk: Poor internal and external communication has a detrimental effect on council business. Inaccurate and malevolent posting on social media. Denial of service attack.

Likelihood: 3

Impact: 4

Risk level: Medium

Measures taken to minimise risk:

- The council will maintain a communications policy to guide councillors and staff on effective communication.
- A communications strategy will be in place.
- Social media will be monitored as far as is reasonable.
- Where the level of enquiries made to the Council are determined as vexatious, a limit on the time spent dealing with responses will be set.

Review at May 2023: Communications Policy in place. The Council employs a member of staff with specific responsibility for communications.

Charities

Identified Risk: Poor governance

Likelihood: 2

Impact: 4

Risk level: Low

Measures taken to minimise risk:

- Ensure the business transacted on behalf of the charity is separate from the council business.
- Ensure all finances are separated.
- Ensure all councillors are aware of their responsibilities as trustees
- Ensure charity funds are spent in line with the charity's scheme

Review at May 2023: The Council, and the trustees of Banks Park Recreational Charity, Education Charity and Parochial Charities have agreed to an amalgamation of all Charities to form a new Charity CIO. An Expert solicitor has been engaged to work with all the relevant stakeholders with the aim to submit a proposal to Charity Commission for approval.

Covid-19 or other air-borne infection

Councillors

Identified Risk: Spread of Covid-19 or other air-borne infection

Likelihood: 3

Impact: 6

Risk level: High

Measures taken to minimise risk:

- Respond quickly and appropriately to latest government guidance
- Office closed to walk-in visitors
- Meetings held virtually
- Social distancing for essential contact

Review at May 2023: Constant review of govt restrictions. All staff have adequate IT & office equipment to work at home.

Office staff

Identified Risk: Spread of Covid-19 or other air-borne infection

Likelihood: 3

Impact: 6

Risk level: High

Measures taken to minimise risk:

- Respond quickly and appropriately to latest government guidance
- Office closed and risk assessment for essential office working.
- Staff working from home
- Meetings held virtually
- Provision of adequate PPE

Review at May 2023: Constant review of govt restrictions. All staff have adequate IT & office equipment to work at home.

Contractors working on behalf the parish

Identified Risk: Spread of Covid-19 or other air-borne infection

Likelihood: 3

Impact: 6

Risk level: High

Measures taken to minimise risk:

- Ensure latest government guidance is adhered to.
- COVID-19 Risk Assessments undertaken
- Social distancing adhered too
- Provision of adequate PPE.

Review at May 2023: Constant review to ensure latest govt guidance is adhered to.

Members of the public

Identified Risk: Spread of Covid-19 or other air-borne infection

Likelihood: 3

Impact: 6

Risk level: High

Measures taken to minimise risk:

- Council office closed to walk in visitors
- All meetings are virtual only
- Provide advice to residents on latest govt guidelines through use of website / newsletter/social media.
- Organisation of Help Line for vulnerable / shielding parishioners.

Review at May 2023: Constant review to ensure any measures taken are relevant to latest central govt guidance.

Key

Likelihood (a)

Certain = 5

Probable = 4

Even Chance = 3

Possible = 2

Unlikely =1

Impact (b)

Very High = 6

High= 5

Medium = 4

Low = 3

Very low =1

Magnitude (axb)

High risk = 21-30

Medium risk = 11-20

Low risk = 2-10