

**AMBROSDEN PARISH COUNCIL**  
**RISK ANALYSIS AND MANAGEMENT – March 2024-March 2025**

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, 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 Ambrosden Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

| Topic    | Potential Risk                                                                 | Likelihood<br>(1-3) x<br>Impact<br>(13) | Management / Control of Risk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Review/Assess/Revise                                                                                |
|----------|--------------------------------------------------------------------------------|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| Precept  | Adequacy of precept in order for the Council to carry out its statutory duties | (1 x 2)= 2                              | <p>Council to receive and review budget report on setting the precept, enumerating actual position and projected position to the end of year, including indicative figures or costings. Council to map out the required monies for standing costs and projects for the following year and applies specific figures to budget heading to form the precept request. This figure is submitted by the Clerk in writing</p> <p>Clerk to ensure running balance of income and expenditure against budget presented monthly</p> | Review starting in December with budget process with precept requirement being confirmed in January |
| Salaries | Late/incorrect payments to employees Late payments to HMRC                     | (1 x 1)= 1                              | <p>All employees to be paid through payroll with all payments approved at meetings and authorised by two signatories.</p> <p>Tax amounts arranged by payroll administrators and paid by cheque/online transfer, agreed at PC meeting.</p>                                                                                                                                                                                                                                                                                | Tolerate. Existing procedures adequate                                                              |

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|-------------------|---------------------------------------------------------------|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| Reserves          | Insufficient available funds or 'carrying' of excess reserves | (2 x 2)= 4 | Reserves Policy in place detailing required levels of general and earmarked reserves. Level of financial reserves held by the Council agreed annually and included in monthly financial papers | Tolerate. Existing procedures adequate |
| Banks and banking | Payment errors, inadequate checks                             | (1x1)= 1   | No payment to be authorised without presentation of invoice. Two signatories required to authorise all payments.                                                                               | Tolerate. Existing procedures adequate |
|                   | Banking errors                                                | (1x1)= 1   | Monthly reconciliations                                                                                                                                                                        |                                        |

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| VAT                        | Claimed within time limits                                                                                                                          | (1x1)= 1   | Clerk to ensure claims made at least annually.                                                                                                                                                                                         | Tolerate. Existing procedures adequate |
| Reporting and auditing     | Information communication- Council lacks the ability to make informed financial decisions; failure to be transparent in expenditure of public funds | (2x2)=4    | Budget monitoring report presented at each meeting with supporting documents, which are reviewed in advance by nominated councillor (not the Chair) and signed by the Chair<br><br>Annual internal and external audits to be completed | Tolerate. Existing procedures adequate |
| Best value accountability  | Work awarded incorrectly<br><br>Overspend on services                                                                                               | (1x1)=1    | Adhere to procedures set out in Financial Regulations<br><br>Seek, if possible, at least three quotations for any substantial work to be undertaken. For major work competitive tenders would be sought.                               | Tolerate. Existing procedures adequate |
| Grants and support payable | Power to pay<br>Authorisation of Council to pay                                                                                                     | (2 x 1)= 2 | All such expenditure goes through the required Council process of approval, minuted and listed accordingly if a payment is made using S137 powers of expenditure                                                                       | Tolerate. Existing procedures adequate |

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| Financial Records                                | Inadequate Records; financial irregularities                                              | (1 x 2)= 2  | The Council has Financial Regulations which set out the requirements.<br><br>Financial records maintained by clerk – Monthly statement to be presented at each meeting; external audit annually                                                                                                                                                  | There should be a Councillor responsible for internal controls who inspects the finance records regularly |
| Annual Return                                    | Failure to submit within time limits                                                      | (1 x 1)= 1  | Annual Return completed and signed by the council, submitted to internal auditor for completion and signing then checked and sent to External Auditor within time frame.                                                                                                                                                                         | Existing procedures adequate                                                                              |
| Legal Powers                                     | Illegal activity or payments                                                              | (1 x 2)= 2  | All activity and payments within the powers of the Parish Council to be resolved at full Council Meetings, and monthly finance reporting                                                                                                                                                                                                         | Treat. Minutes to reflect powers under which expenditures are made                                        |
| Employees                                        |                                                                                           |             |                                                                                                                                                                                                                                                                                                                                                  |                                                                                                           |
| Fraud by staff                                   | Staff commit fraud                                                                        | (1 x 1)=2   | Requirements of Fidelity Guarantee insurance adhered to with regards to fraud                                                                                                                                                                                                                                                                    | Existing procedures adequate                                                                              |
| Health and Safety                                | Failure to provide safe working conditions                                                | (1 x 2)= 2  | All employees provided with a copy of the Council Health and Safety Policy and required equipment & instruction to safely undertake duties. All staff provided with appropriate PPE and equipment where applicable                                                                                                                               | Existing procedures adequate                                                                              |
| Minutes/agendas/ notices<br>Statutory Documents` | Accurate & Legal<br><br>Business conduct                                                  | ( 1 x 2)= 2 | Legal requirements adhered too: Minutes are approved and signed at the next Council meeting; Agenda displayed according to legal requirements. Meeting notices are displayed on Parish noticeboards, and Parish Council website.<br><br>Business conducted at Council meetings should be managed by the Chair; Members adhere to code of conduct | Existing procedures adequate                                                                              |
| Business continuity                              | Parish Council unable to act in the event of staff/Member absence or emergency situations | (1 x 2)= 2  | Ensure adequate document back-ups in place, delegation processes in line with legal guidance in case meetings cannot take place as required and file access as necessary.                                                                                                                                                                        | Tolerate. Existing procedures adequate                                                                    |

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|---------------------------------------------------|------------------------------------------------------------------|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Members Interests                                 | Conflict of interests<br><br>Register of Members interests       | (1 x 2) = 2 | Declarations of interest by members at Council meetings.<br><br>Register of member's interest's forms reviewed annually.<br>Councillors notify the Clerk of any changes throughout the year                                                                                                             | Tolerate. Existing procedures adequate                                                                                                                     |
| Members                                           | Council unable to function due to becoming inquorate             | (1 x 2) =2  | Co-opt councillors where vacancies arise where possible; If there are more than four 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)                                                             | Existing procedures adequate                                                                                                                               |
| Insurance                                         | Adequacy<br><br>Cost<br><br>Compliance<br><br>Fidelity Guarantee | (1 x 2)=2   | An annual review is undertaken of all insurance arrangements. Employers and Employee liabilities a necessity and within policies<br><br>Price comparisons are undertaken for best value<br><br>Ensure compliance measures are in place.<br><br>Fidelity checks in place                                 | Existing procedures adequate                                                                                                                               |
| Data Protection                                   | Policy<br><br>Provision                                          | (1 x 2)=2   | The Parish Council is registered with the Data Protection Agency and has Data Protection Policy in place                                                                                                                                                                                                | Existing procedures adequate                                                                                                                               |
| Freedom of Information                            | Policy<br><br>Provision                                          | ( 1 x 2)=2  | Publication scheme in place<br><br>The Parish Council is aware that if a substantial request came in it could create a number of additional hours work.                                                                                                                                                 | Existing procedures adequate                                                                                                                               |
| Meeting Locations                                 | Adequacy<br><br>Health and Safety                                | (2 x 2)=4   | The Parish Council meeting is held in a venue considered to have appropriate facilities for the Clerk, members and the general public. Risk assessments in place and following government covid guidelines for return to in person meetings                                                             | Tolerate and continue to closely monitor. Existing procedures adequate                                                                                     |
| Parish Council Records<br>Paper<br><br>Electronic | Loss through theft, fire damage, computer corruption             | (1 x 2)= 2  | Parish Council paper records are stored at the home of the Clerk and in the Village Hall. Records include historical correspondences, minutes, insurance, bank records<br><br>Parish Council electronic records are stored on the Council laptop held at the home of the Clerk. Cloud back ups in place | Treat- Quarterly back-ups to external hard drive to be held at village hall to be investigated. Implement additional IT support, including annual service. |

| Assets                          |                                                                 |            |                                                                                                                                                                                                                                                     |                              |
|---------------------------------|-----------------------------------------------------------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| Damage to Parish Council assets | Loss or damage<br><br>Risk/damage to third party (ies) property | (2 x 1)- 2 | An annual review of assets is undertaken for insurance provision<br><br>Adequate insurance in place                                                                                                                                                 | Existing procedures adequate |
| Maintenance                     | Poor performance of assets or amenities                         | (1 x 1)=2  | All assets owned by the Parish Council are regularly reviewed and maintained.<br>All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the correct procedures of the Parish Council.<br>Assets are insured. | Existing procedures adequate |
| Notice Boards                   | Risk of damage                                                  | (1x1)= 1   | All noticeboards are insured                                                                                                                                                                                                                        | Existing procedures adequate |
| Street Furniture                | Risk of damage/theft                                            | (1 x 1)= 1 | All assets are insured                                                                                                                                                                                                                              | Existing procedures adequate |
| Allotments                      | Risk of damage<br><br>Health and Safety                         | (2 x 2)=2  | Adequate insurance held<br><br>Health and safety guidance provided to all allotment holders; biannual inspections carried out in liaison with regular checks by the allotments committee                                                            | Existing procedures adequate |

|              |   | SEVERITY →      |                 |                 |
|--------------|---|-----------------|-----------------|-----------------|
| LIKELIHOOD ↓ |   | 1               | 2               | 3               |
|              | 1 | LOW<br>- 1 -    | LOW<br>- 2 -    | MEDIUM<br>- 3 - |
|              | 2 | LOW<br>- 2 -    | MEDIUM<br>- 4 - | HIGH<br>- 6 -   |
|              | 3 | MEDIUM<br>- 3 - | HIGH<br>- 6 -   | HIGH<br>- 9 -   |

Reviewed and approved at council meeting  
 Next Review Date: March 2024