

HEADLEY PARISH COUNCIL – RISK ASSESSMENT

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

FINANCE AND MANAGEMENT			
Subject	Risk(s) Identified Probability (L/M/H)	Management/Control of Risk	Review/Assess/Revise
Business continuity	<ul style="list-style-type: none"> • Council not able to continue its business due to an unexpected circumstance or catastrophic event. (L) 	<ul style="list-style-type: none"> • Computer data and records backed up on one drive • Financial information is hosted by Rialtas • Emails are hosted and backed up by Krystal Hosting • Alternative meeting places at Headley Village Hall 	Existing procedures otherwise adequate. Review annually. Business continuity plan now in place
Precept	<ul style="list-style-type: none"> • Adequacy of precept (L) • Requirements not submitted to EHDC (L) • Amount not received by due date (L) 	<ul style="list-style-type: none"> • The Council reviews the Precept requirement annually at its Finance and Policy Panel meeting and reviews the budget update information, including actual position and projected position to year-end and estimated figures for the next financial year. The proposed precept is reviewed and agreed by Council at their November/December meeting. This figure is submitted by the RFO in writing to EHDC. 	Existing procedure adequate.
Financial records	<ul style="list-style-type: none"> • Inadequate records (L) • Financial irregularities (L) 	<ul style="list-style-type: none"> • The Council has Financial Regulations that set out the requirements. • Financial accounts are reviewed by a council each month and signed at each council meeting. • Any expenditure made under 'The Scheme of Delegation is noted and recorded separately in the minutes. 	Existing procedure adequate. Review the Financial Regulations at the start of each new Council term of office or when necessary.
VAT	<ul style="list-style-type: none"> • Return not submitted on time. (L) • Funds not reclaimed incurring additional cost to the Council. (L) • VAT for services are not charged correctly (L) 	<ul style="list-style-type: none"> • Process is electronic using Rialtas accounting software's Make Tax Digital. VAT is currently reclaimed monthly with repayments received promptly by HMRC into the Parish Council's bank account. Invoices and direct debits are handled in accordance with the Financial Regulations (current version). 	Existing procedures adequate.
Banking	<ul style="list-style-type: none"> • Inadequate checks (L) • Bank mistakes (L) • Loss (L) • Charges (L) • Payments (L) 	<ul style="list-style-type: none"> • The Council has Financial Regulations that set out the requirements for banking, cheques and reconciliation of accounts. • If the bank makes an error in processing cheques, these would be discovered when the RFO reconciles the bank accounts once a month on receipt of statements and would be dealt with immediately by informing the bank and awaiting their correction. • The RFO reviews the Council's banking arrangements regularly. 	Existing procedure adequate. Review the Financial Regulations annually and bank signatory list when necessary. Monitor the bank statements monthly.

FINANCE AND MANAGEMENT			
Subject	Risk(s) Identified Probability (L/M/H)	Management/Control of Risk	Review/Assess/Revise
		<ul style="list-style-type: none"> All payments require two signatories to authorise. BACs payments with supporting invoice and information are authorised by two councillors. The Clerk & Executive officer authorises the payments submitted on the banking system in accordance to the invoice and relevant signatories. Cllrs sign bank reconciliation and statements each month for full council approval during meeting. 	
Cash	<ul style="list-style-type: none"> Loss through theft or dishonesty (L) 	<ul style="list-style-type: none"> The Council has Financial Regulations that set out the requirements. Cash received is banked within 10 banking days. No petty cash The Council's insurance policy has an Employee Dishonesty guarantee 	Existing procedure adequate. Review the Financial Regulations when necessary. Employee Dishonesty is £ (check amount against insurance policy)
Reporting and auditing	<ul style="list-style-type: none"> Information communication (L) Compliance (L) 	<ul style="list-style-type: none"> A list of monthly payments is provided at full Council meetings. A schedule of income and expenditure for the year to date is provided at full Council meetings. Financial accounts are reviewed/approved by a councillor each month. 	Existing communication procedures adequate.
Direct costs Overhead expenses Debts	<ul style="list-style-type: none"> Goods not supplied but billed (L) Incorrect invoicing (L)) Cheque payable incorrect (L) Unpaid invoices (L) 	<ul style="list-style-type: none"> The Council has Financial Regulations that set out the requirements. All payments are approved & initialled by the allocated signatory. Council approves monthly list of payments made. 	Existing procedure adequate. Review the Financial Regulations when necessary.
Grants and support – payable	<ul style="list-style-type: none"> Power to pay (L) Authorisation of Council to pay (L) 	<ul style="list-style-type: none"> All requests require a full application to be reviewed at full council and approved and minuted for the RFO to administer. The Council currently has The General Power of Competence 	Existing procedure adequate.
Grants – receivable	<ul style="list-style-type: none"> Receipts of Grant (L) 	<ul style="list-style-type: none"> Receipt is reported to the Council at the next meeting of the Council. Any one-off grants awarded would come with terms and conditions to be satisfied. 	Existing procedures adequate.
Charges - Rentals payable	<ul style="list-style-type: none"> Payments of hire/lease (L) 	<ul style="list-style-type: none"> The Parish Council reviews budgets long term for the any leases. 	Existing procedures adequate.
Charges - Rentals receivable	<ul style="list-style-type: none"> Non-receipt of rental (L) Insurance implication (L) 	<ul style="list-style-type: none"> New terms and conditions for each sports club were agreed 2026. Agreements and certificates to be signed and received annually with fees payable in accordance to the terms set out in the license agreements. 	Existing procedure adequate. Review fees annually. Ensure payment and copy of insurance document received
Best value Accountability	<ul style="list-style-type: none"> Work awarded incorrectly (L) Overspend on services (L) 	<ul style="list-style-type: none"> The Council has Financial Regulations that set out the requirements. If a problem is encountered with a contract the Clerk would investigate the situation, check the quotation/tender, research the problem and report to Council. 	Existing procedure adequate. Review Financial Regulations regularly.

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Salaries and associated costs	<ul style="list-style-type: none"> • Salary paid incorrectly (L) • Wrong hours paid (L) • Wrong rate paid (L) • False employee (L) • Wrong deductions of NI or Tax (L) • Unpaid Tax & NI contributions to HMRC (L) • Unpaid contributions to Pension (L) 	<ul style="list-style-type: none"> • Salary rates are assessed annually and approved by the full Council prior to 1st April each year. Salary is paid by direct debit each month for a set number of hours and reported to the Council. • Payroll, Tax & NHI calculations are currently in house. 	Existing payment system is adequate. Payroll will be outsourced to reduce risk.
Clerk and other paid employees	<ul style="list-style-type: none"> • Loss of Clerk (L) • Fraud (L) • Actions undertaken (L) • Health & Safety (L) 	<ul style="list-style-type: none"> • Appropriate internal control procedures are in place. 	Costs specified in financial statement when setting precept. Existing procedure adequate. Purchase reference books where necessary. Membership of the HALC Business continuity plan now in place.
Contractors	<ul style="list-style-type: none"> • Tendering procedures (L) • H&S (L) 	<ul style="list-style-type: none"> • The Council has Financial Regulations that set out the requirements. • Works/goods/services above value of £3,000 - at least three quotations required, and above £30,000 sealed bids required. Works/goods/services below value of £3,000 a single tender acceptable. (Change in line with FR) • Council to approve preferred bidder. • Contractors to carry their own public liability insurance. 	Existing procedures adequate.
Volunteers	<ul style="list-style-type: none"> • Health & Safety (L) 	<ul style="list-style-type: none"> • Approved volunteers working under Council auspices are covered by the Council's third party liability insurance policy. • High-visibility waistcoats, litter-pickers etc. provided by Council as necessary. • Risk & Safety briefings are given to volunteers. • Necessary training to be provided where relevant • Risk assessment and any necessary training and safety wear to be provided. 	Existing procedures adequate.
Councillor allowances	<ul style="list-style-type: none"> • Councillors over-paid (L) 	<ul style="list-style-type: none"> • Councillors have a small budgeted annual allowance that can be used if necessary in fulfilling roles • Expenditure is minimal and is monitored against the Budget. 	Existing procedure adequate. Expenditure approved before spending through Council or by written approval by Chair or Vice Chair.
Election costs	<ul style="list-style-type: none"> • Election cost (L) 	<ul style="list-style-type: none"> • Risk is higher in an election year. There are no measures which can be adopted to minimise the risk of having a contested election as this is a democratic process. Specific EMR in place. 	Existing procedure adequate

FINANCE AND MANAGEMENT

Subject	Risk(s) Identified Probability (L/M/H)	Management/Control of Risk	Review/Assess/Revise
Annual return	<ul style="list-style-type: none"> Submit within time limits (L) 	<ul style="list-style-type: none"> Annual Return is prepared by the RFO, reviewed by the Finance and Policy panel, submitted to the internal auditor for completion and then approved by the Council before being sent to the External Auditor within the required time limit. 	Existing procedures adequate.
Legal powers	<ul style="list-style-type: none"> Illegal activity or payments (L) 	<ul style="list-style-type: none"> All activity and payments within the powers of the Parish Council to be resolved and minuted at Full Parish Council Meetings. Unless otherwise stated in Financial Regulations 	All activities and payments minuted.
Council records - paper	<ul style="list-style-type: none"> Loss through: Theft (L) Fire (M) Damage (L) 	<ul style="list-style-type: none"> Recent Parish Council records are stored in the Parish Records include correspondence, minute books and copies, documents for ownership of property, deeds/leases etc., records such as personnel, insurance, salaries etc. Financial accounts are kept for 7 years and then destroyed. 	Council to consider digitisation of key documentation as a back up. Older records of possible historical interest, not required for immediate reference, to be digitalised and/or transferred to Winchester for archiving.
Council records - electronic	<ul style="list-style-type: none"> Loss through: Theft, fire, damage (L) Corruption of computer (M) Hacking (H) 	<ul style="list-style-type: none"> The Parish Council's electronic records are stored on One drive used for all current council record Anti-virus software is installed on the laptops. 	To consider purchase of malware software for councillors equipment if required. Data-mapping exercise to be undertaken by Clerk and Cllr and to remove any unnecessary or historic sensitive files.
Insurance	<ul style="list-style-type: none"> Adequacy (L) Cost (L) Compliance (L) Fidelity Guarantee (L) 	<ul style="list-style-type: none"> A 3-year review is undertaken (before the time of the policy renewal) of all insurance arrangements in place. Ensure compliance measures are in place. 	Existing procedure adequate. Review insurance provision annually. Review of compliance.
Data protection	<ul style="list-style-type: none"> Non-compliance with the GDPR May 2018 	<ul style="list-style-type: none"> Now a member of the Information Commissioners Office (ICO). To be reviewed annually. 	Policies now in place and to be updated as legislation changes.
Freedom of Information Act	Policy (L)	<ul style="list-style-type: none"> The Council has a model publication scheme for Local Councils in place, The Council is able to request a fee for any information requested to cover the cost of consumables and the clerk's time. 	Monitor and report any impacts of requests made under the FOI Act.
Meeting location	<ul style="list-style-type: none"> Adequacy (L) Health & Safety (L) 	<ul style="list-style-type: none"> Parish Council and Committee Meetings are held at the Village Hall and soon to move to the Pavilion. The premises and the facilities are considered to be of a high standard for the Clerk, Councillors and Public in the context of H&S and comfort. 	Existing location adequate.
Emergency Reserve for contagions	<ul style="list-style-type: none"> Unclear timescales (H) No budget allocation (H) 	<ul style="list-style-type: none"> Budget line implemented to record associated costs. Continue to monitor Government guidelines and implement any necessary measures. 	Existing procedures adequate. To be reviewed quarterly from a budget perspective.

ASSETS			
Subject	Risk(s) Identified Probability (L/M/H)	Management/Control of Risk	Review/Assess/Revise
Parish Office and associated facilities	<ul style="list-style-type: none"> • Security (L) • Burglary/theft (L) • Fire (L) • Electrical faults (L) • Damage to internal fixtures and fittings (L) • Damage to office equipment (L) • Office equipment becomes unserviceable (L) • Health & Safety (L) 	<ul style="list-style-type: none"> • The Parish Office is located next to the Village Hall. • Entry is via a single door secured by key and Windows and external doors are sealed, double-glazed lockable units. • Fire extinguishers to meet statutory requirements in place and inspected annually. • All office equipment itemised in Asset Register. • Office equipment inspected and serviced annually. Advantage taken of warranties where they exist. • First aid kit kept in office. • 	Existing procedures adequate.
Children's playgrounds	<ul style="list-style-type: none"> • Loss or Damage (L) • Health & Safety (L) • Damage to third parties/property (L) 	<ul style="list-style-type: none"> • An asset register is kept up to date and insurance is held at the appropriate level for all items. • Monthly inspection of the playground equipment made by the Playground Monitor and annual inspection carried out by RoSPA. • Annual inspection of outdoor fitness equipment by RoSPA. • Trees in the playground/fitness area subject to inspection and remedial work as above. • Public liability insurance held by Parish Council. 	Existing procedure adequate.
Noticeboards	<ul style="list-style-type: none"> • Damage/injury to third parties (L) 	<ul style="list-style-type: none"> • Parish Council has six notice boards sited around the Parish. All locations have approval by relevant parties, insurance cover, inspected regularly - any repairs/maintenance requirements brought to the attention of the Parish Council. 	Existing procedure adequate.
War Memorial	<ul style="list-style-type: none"> • Damage (vehicle/vandalism) (L) • Physical deterioration (L) • Weed growth in surroundings (L) • Damage/injury to third parties (L) 	<ul style="list-style-type: none"> • Structure cleaned and repaired by masons • Surroundings cleaned and weeded annually by volunteers, prior to Remembrance Day service • Covered by insurance policy. 	Existing procedures adequate. Review annually in October.

LIABILITY			
Subject	Risk(s) identified Probability (L/M/H)	Management/Control of Risk	Review/Assess/Revise
Legal Powers	<ul style="list-style-type: none"> • Illegal activity or payments (L) 	<ul style="list-style-type: none"> • All activity and payments made within the powers of the Parish Council (not ultra vires) and to be resolved and clearly minuted. 	Existing procedure adequate.

Minutes/Agendas/ Notices/Statutory documents	<ul style="list-style-type: none"> • Accuracy and legality (L) • Business conduct (L) 	<ul style="list-style-type: none"> • Minutes and agenda are produced in the prescribed method by the Clerk and RFO and adhere to the legal requirements. • Minutes are approved and signed at the next Council meeting. • Minutes and agenda are displayed on Parish Council website • Business conducted at Council meetings managed by the Chair in accordance with Standing Orders. • Members to adhere to Code of Conduct. 	Existing procedure adequate. Standing Orders reviewed annually
Public Liability	<ul style="list-style-type: none"> • Risk to third party, property or individuals (L) 	<ul style="list-style-type: none"> • Insurance is in place. • Risk assessments carried out regularly. 	Existing procedures adequate. Ensure risk assessments are carried out.
Employer Liability	<ul style="list-style-type: none"> • Non-compliance with employment law (L) 	<ul style="list-style-type: none"> • Payroll procedures & record keeping outsourced to Maxwell & Co. • Other procedures as advised by HALC. 	Existing procedures adequate.
Legal Liability	<ul style="list-style-type: none"> • Legality of activities (L) • Proper and timely reporting via Minutes (L) • Proper document control (L) 	<ul style="list-style-type: none"> • Clerk to clarify legal position on proposals and to seek advice if necessary. • Council receives and approves Minutes at monthly meetings. 	Existing procedures adequate. Retention of document policy to be put in place.

COUNCILLORS' PROPRIETY			
Subject	Risk(s) Identified Probability (L/M/H)	Management/Control of Risk	Review/Assess/Revise
Members interests	<ul style="list-style-type: none"> • Conflict of interest (L) • Register of Members interests (L) 	<ul style="list-style-type: none"> • Councillors have a duty to declare any interests at the start of every formal meeting. • Register of Member's Interest forms submitted to East Hants District Council at the start of every Council term of office. 	Existing procedure adequate. Members to take responsibility to review their declarations regularly and update their Register accordingly. New councillors to be provided with a copy of 'The Good Councillor's Guide'.
Laptops/PC's	<ul style="list-style-type: none"> • Anti-virus software (H) 	<ul style="list-style-type: none"> • All Cllrs to advise what software currently in place on devices. 	Cllrs Duty to keep updated