

Weedon Parish Council

Governance and Accountability Risk Assessment

Adopted: 18 November 2020

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WEEDON PARISH COUNCIL GOVERNANCE AND ACCOUNTABILITY RISK ASSESSMENT

GOVERNANCE RISKS

Subject	Risk	Likelihood	Impact	Weedon Parish Council Control (including actions already taken)	Responsibility
Governance Regulations	Lack of knowledge of regulations and codes	Low	Med	All Members have available relevant Acts. Code of Conduct, Standing Orders and Financial Regulations are in place. Training is recommended where appropriate.	Clerk / All Members
Statutory documents	Absence of standing orders and other statutory documents	Low	High	Statutory documents are produced, adopted by the Council, understood by Members, and reviewed annually.	Clerk/ All Members
Legal powers	Actions by WPC outside legal powers Lack of commitment to regulations and procedures	Low	High	All actions of the Council are resolved and minuted at full Council meetings, including reference to power used. Regular reference to appropriate regulations in agenda items.	Clerk/ All Members
Minutes, Agendas, Notices, Conduct of Business	Inaccuracies in documents	Low	Low	Minutes and agenda produced in prescribed method by the Clerk, and drafts checked by Chair/Members for accuracy.	Clerk/ All Members
	Failure to approve Minutes	Low	Low	Minutes approved and signed at next Council meeting.	Clerk/ All Members
	Failure to comply with notice requirements	Low	Med	Minutes, agenda and other prescribed notices displayed on the Council's noticeboard and website, and summons agenda sent to Members, within the required notice period.	Clerk
	Ineffective control of meetings	Low	Med	Business conducted at meetings is in accordance with agenda and managed by Chair.	Chair
Members' Interests and Code of Conduct	Inadequate Register of Members' Interests	Low	High	Members are required to declare an interest in any item of business and this is recorded in the minutes.	Clerk/ All Members
	Failure to declare interests at meetings Failure to abide by adopted Code of Conduct	Low	Med	Completed 'Register of Financial & Other Interest' Forms are submitted to the Monitoring Officer at Buckinghamshire Council, and regularly reviewed. The Council has adopted the Buckinghamshire Council Model Code of Conduct and adheres to it.	
Member Liability	Lack of knowledge of possible culpability of Members.	Med	High	Standing Orders are in place and reviewed annually. Less experienced Members are helped by others and are encouraged to attend training.	Chair/ All Members

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Legal Action	Risk of legal action against Council	Low	High	Insurance (including for public liability) is in place to an appropriate level and reviewed regularly. Members are to comply with statutory and regulatory requirements and Code of Conduct to minimise exposure.	All Members
Risk Assessment	No risk analysis carried out No steps taken to combat identified risks	Low	Med	Risk assessment is on the agenda at least annually, reviewing particular items, and results against those items. Completion of Risk Assessments is given high priority, as required by the Audit Commission and insurers. Specific risk assessments are undertaken for given events or occurrences and for areas under the Council's control.	Clerk/ All Members
Data Protection	Lack of compliance with the UK General Data Protection Regulations Data breach via personal emails	Low	High	The Council has adopted policies on Data Protection and Information, Communications, Information Technology and a Privacy Policy and Notice and published them on its website. These will be reviewed at least annually and the Clerk and Members are to comply with them. The Council is registered with the Information Commissioner. Data audits are carried out regularly and training offered to Clerk and Members as required.	Clerk/All Members
Freedom of Information Act	Lack of procedure to provide information	Low	Low	The Council has adopted the model Publication Scheme and published it on its website. This will be reviewed at least annually.	Clerk / All Members
Legislation re disability, racial equality, safeguarding children etc.	Lack of knowledge of, and failure to comply with, applicable legislation	Med	Med	Clerk has access to relevant legislation. Liabilities and responsibilities periodically reviewed at Council meetings. The Council has adopted an Equality and Diversity Policy and published it on its website. This will be reviewed at least annually.	Clerk/ All Members
Health and Safety	Lack of information on any properties, buildings and equipment Lack of knowledge of safety requirements or commitment to carry out safety checks	Low	Med	All current legislation and advice is circulated to Members by the Clerk as necessary. Asset Register includes all properties and assets for which the Council is responsible. Relevant assets and risks are adequately detailed with insurance company. Regular inspections of Council assets/land and annual independent inspection of Playground equipment carried out. H&S requirements reported to and reviewed at Council meetings as and when necessary.	Clerk/ All Members
Insurance	Adequacy, cost and compliance risks for third party, property and employer's liability insurance	Low	Med	Insurance cover is reviewed annually. A risk assessment is carried out for all new assets and events and appropriate insurance cover considered. Compliance measures are in place.	Clerk / All Members

FINANCIAL RISKS

Subject	Risk	Likelihood	Impact	Weedon Parish Council Control (including actions already taken)	Responsibility
Financial Regulations	Statutory financial regulations are insufficient, outdated or inappropriate	Low	Low	The Council's Financial Regulations are reviewed annually. When new Model Financial Regulations are published, a full revision process is carried out to update these.	RFO / All Members
Accounting Procedures	Lack of knowledge of, or commitment to, accounting requirements Failure to meet the requirements of the Transparency Code for smaller authorities	Low	Med	All Members are familiar with current Financial Regulations Each item of Transparency Code dealt with at regular and annual meetings.	RFO / All Members
Financial Records	Inadequate records Financial irregularities	Low	High	All Members are familiar with current Financial Regulations RFO uploads itemised monthly expenditure lists to the website after Council approval to comply with Transparency Code	RFO / All Members
Best value and Accountability	Contracts/Purchases made without proper procedures Work awarded incorrectly Overspend on services	Low	Med	All purchases are approved in Council meetings and recorded in the minutes. All Members are familiar with current Financial Regulations, particularly those concerning budgetary control and tender procedures. Tenders/quotes are required for all purchases over a figure agreed in the Financial Regulations. Budgets for all services are agreed regularly.	RFO / All Members
Payments to Contractors and Suppliers	Payments made without adequate control Payments missed or delayed due to inadequate filing of invoices. Amounts paid to contractors/suppliers not in accordance with contract, or incorrect, or inadequately monitored Goods billed that have not been supplied	Low Low	High Low	Financial Regulations control the process for the making of payments – all payments are noted in Council meetings and recorded in minutes. Where pre-payment is required, this is approved by the Council in a meeting. All invoices checked and filed as pending on receipt and reported to next Council meeting. Liability reported through Council minutes. Financial and budget progress reports presented to all Council meetings. Internal audit checks. RFO appointed to monitor contract work carried out.	RFO/ All Members/ Internal Auditor
Precept	Adequacy of precept Requirements not submitted in time Precept not received as expected	Low	Med	Regular budget review by Council. Precept requirement considered by Council well before deadline. Clerk informs Council if funds are not received in April and September. Council has reserves.	Clerk/ All Members

Subject	Risk	Likelihood	Impact	Weedon Parish Council Control (including actions already taken)	Responsibility
Grants Received and Other Income	Lack of knowledge of possible sources of income e.g. grants, funding streams	Med	Low	Council works closely with local government and charities to gain knowledge of all grants/funds available and application procedures.	Clerk
	Receipts not banked or not banked promptly	Low	Med	All applications and approvals reported through the minutes to create an audit trail.	Clerk/ All Members
Banking, including Online Banking	Bank charges unnecessarily incurred Inaccuracies in recording amounts, totals in books of account, and bank reconciliations Not following banking procedure	Low	Low	Accounts balanced against bank statements monthly. Internal controls are included and activated in account books/spreadsheets. Annual internal audits advise on internal controls required. All banking and drawing of cheques or online payments is in accordance with Financial Regulations.	RFO
	Inaccuracies and interest losses caused by account transfers Most beneficial interest terms not employed	Low	Low	Large credit balances are deposited in an interest-bearing account. The most favourable interest rate is obtained in deposit accounts and regularly reviewed against alternatives.	RFO
	Lack of control of, or too few, signatories.	Low	Low	All Members are authorised cheque signatories. There are sufficient mandated online signatories (at least 3). 2 signatories are required on all payments.	RFO
	Loss of access and potential unauthorised access to online banking	Low	Med	All those accessing online banking do so directly, not via a search engine. All those with access to online banking inform the RFO of any potential breach of security in their personal passwords, and take immediate steps to change these.	RFO/Members with banking access
Cash	Loss through theft, dishonesty or lack of care	Low	Med	No petty cash is kept. Payers are discouraged from making cash transactions. Financial Regulations confirm process for cash receipts and expenditure claims.	All Members
VAT	VAT not properly accounted for, or claims not made promptly or made incorrectly	Low	Low	Clerk/RFO keeps up to date with VAT legislation. Financial and budget progress reports to all Council meetings. Internal audit checks.	RFO/ Internal Auditor
Budgeting	Lack of knowledge of budgetary process, and Council regulations Inadequate internal controls to monitor expenditure Reserves too low	Low	Med	Financial Regulations and Standing Orders containing the processes are publicly available and agreed by all Members. Budget item on agenda early in year to remind Members of process and actions required. Financial and budget progress presented to all Council meetings. Accounting statements issued to all Members at year-end.	RFO/ All Members

Subject	Risk	Likelihood	Impact	Weedon Parish Council Control (including actions already taken)	Responsibility
Salaries	Salaries paid incorrectly, including wrong hours paid, wrong rate paid Tax and NI not in accordance with legislation	Low	Low	A contract of employment and job description and person specification is agreed for the Clerk/RFO. Employment regulations are available to and understood by Clerk & all Members Financial and budget progress reports (including employee salaries and deductions) are presented at all Council meetings. Rates of pay, terms and conditions are agreed in a Council meeting at least annually. No additional payment without Council approval.	Chair/ All Members/ Internal Auditor
Financial Reporting (in-year)	Books of account not kept up to date/ invoices not posted promptly Internal controls not in place or not operated	Low	Med	RFO updates accounts weekly and provides monthly and year-to-date updates at each Council meeting.	RFO
Financial Reporting (year-end)	Lack of knowledge of Council regulations and procedures	Low	Low	Financial Regulations are reviewed each year. Training seminars attended where available.	RFO/ All Members
	Year-end accounts or annual statements not prepared, prepared late, inaccurate, or not in accordance with Council requirements	Low	Med	Timetable included in Financial Regulations. Financial and budget progress reports to all Council meetings. Internal Audit checks.	RFO/ Internal Auditor
	Inadequate audit trail from records to final accounts	Low	Low	Financial and budget progress reports to all Council meetings. Annual internal audit check.	RFO/ Internal Auditor
	Loss of External Audit Exemption Status	Low	Med	Exemption Certificate (Form 2) signed and published online by annual deadline.	RFO/ Internal Auditor
Fixed Assets	Lack of knowledge of assets or Fixed Asset Register inadequately maintained	Low	Med	Fixed Asset register has been established and is regularly updated and included in final accounts each year.	Clerk/ All Members
	Assets lost or misappropriated	Low	Med	Clerk & Chair are responsible for regular monitoring of location and use of assets.	Clerk/ Chair
	Inadequate or inaccurate valuation of assets for insurance purposes	Low	Low	Valuations for insurance reviewed at annual renewal date. Internal Audit checks.	Clerk/ Internal Auditor
Use of Council Funds and Assets	Use of funds not giving value for money	Low	Med	Effective budget planning process. RFO carries out effective financial management.	RFO/ All Members
	Use of funds not in accordance with the wishes of parishioners	Low	Med	Creation of annual spending plan from most up-to-date parish plan and other consultation.	All Members
	Fund raising/grant applications not properly controlled or not in accordance with Financial Regulations	Low	Med	Awareness of regulations and effective financial management by RFO including minuted audit trails.	RFO/ All Members

Subject	Risk	Likelihood	Impact	Weedon Parish Council Control (including actions already taken)	Responsibility
Election occurring outside normal schedule	Election costs may be incurred.	Low	Low	Budgeted each year.	All Members

OPERATIONAL EFFECTIVENESS RISKS

Subject	Risk	Likelihood	Impact	Weedon Parish Council Control (including actions already taken)	Responsibility
Clerk	Temporary incapacity of Clerk Resignation of the Clerk	Low	High	Person would be designated to temporarily act as Clerk in an emergency. Mitigated via duties being temporarily covered by Members until a replacement Clerk can be found.	All Members
Councillors	Failure to retain or secure the necessary number of Members for the Council Unexpected or tragic circumstance makes WPC unable to continue its business	Low	Low	Attendance register kept up-to-date. Awareness of legal procedure for election or co-option of new Member(s). Mitigate any risks with business continuity plan and online activity.	Clerk/ All Members
Meeting Location	Premises unavailable or circumstances dictate that face to face meetings cannot take place (e.g. Coronavirus) Health and Safety issues arise	Low	Low	Alternative public premises are available. Council meetings can be held online. Hirers responsible for maintenance and adherence to all H&S and accessibility requirements.	Clerk/All Members
Records	Loss or theft of records/electronic data or web hosting failure	Low	Low	Old copies of Minutes prior to digital are deposited with County Records. Current Minutes are held on WPC's website. All records and data are backed up regularly to suitable secure cloud or device storage. Website hosting provider adheres to local government accessibility rules.	Clerk
Council Priorities and Objectives	Lack of knowledge of how to set objectives and priorities, and identify risks to their achievement Lack of commitment by Members	Low	Low	All Members are made aware of need for objectives and identification of risk. Objectives and Priorities agreed as part of Annual Report. Training sessions attended if practicable.	Clerk/ All Members

Subject	Risk	Likelihood	Impact	Weedon Parish Council Control (including actions already taken)	Responsibility
Communication and Cooperation with other bodies and parishioners	Lack of effective lines of communication with other organisations	Low	Med	Communication lines are established with other local government bodies, and co-operation meetings attended.	Clerk/ All Members
	Lack of preparation on subjects requiring influence Lack of confidence by Members	Low	Med	Members are aware of need for careful research and are guided as to where to obtain relevant information on issues under discussion. Experienced Members assist newcomers and provide relevant training.	All Members
	Parish Council lacks profile and ability to engage with parishioners	Low	Med	Role of Parish Council is highlighted through Annual Report, emails and website, noticeboards and leaflets. Open Forum on every Council meeting agenda, and public planning meetings for every planning application considered by Council.	All Members