

## HOLTON PARISH COUNCIL RISK ASSESSMENT

Likelihood: Very unlikely  
Unlikely  
Possible  
Likely  
Very likely

Impact: Insignificant  
Minor  
Moderate  
Major  
Most severe

2022/23  
27th March 2023

	<b>RISK</b>	<b>LIKELIHOOD</b>	<b>IMPACT</b>	<b>MEASURES</b>
1	Funds are unavailable because of unauthorised removal or mismanagement.	Possible	Moderate	<ul style="list-style-type: none"> <li>• All expenditure is approved at Parish Council meetings.</li> <li>• The Parish Council maintains fidelity insurance to £250,000</li> <li>• Internet banking – 2 signatories required for all payments</li> <li>• Monthly Cash Reconciliation checked at PC meeting</li> </ul>
2	Loss or damage of records due to fire, theft, flooding or accidental misplacement.	Unlikely	Minor	<ul style="list-style-type: none"> <li>• The minutes are saved on the hard disk of a computer.</li> <li>• The minutes are also stored in village hall in Parish Council locked cabinet.</li> <li>• Hard copies of the minutes are kept in a minute book.</li> </ul>
3	The Parish Council acts outside its statutory powers.	Possible	Moderate	<ul style="list-style-type: none"> <li>• If there is any doubt, the Parish Council seeks advice from the Oxfordshire Association of Local Councils, of which it is a member.</li> <li>• Membership also gives access to OALC solicitors.</li> </ul>
4	Failure of a debtor to repay a loan.	Very unlikely	Major	The Parish Council does not make loans.
5	Failure, as an employer, to declare all salaries to Inland Revenue for taxation and National Insurance purposes.	Unlikely	Minor	The Parish Council uses Basic PAYE Tools program to record salaries paid and submit to HMRC.
6	Failure of the Parish Council to recover value added tax on payments made.	Unlikely	Moderate	<ul style="list-style-type: none"> <li>• VAT returns are submitted once a year in March.</li> <li>• The internal auditor inspects the accounts once a year and ensures that all funds are collected.</li> </ul>
7	Failure to set a budget and precept.	Very unlikely	Moderate	<ul style="list-style-type: none"> <li>• The Council sets the budget and precept annually.</li> <li>• Reminders are issued by the District Council if necessary.</li> </ul>

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8	Failure to identify discretionary payments (Section 137 of the LGA 1972).	Unlikely	Minor	<ul style="list-style-type: none"> <li>• All discretionary payments are approved by the Parish Council before payment.</li> <li>• The cashbook contains a separate column headed Section 137.</li> </ul>
9	Failure to produce minutes within two months of a meeting. (LGA 1972).	Unlikely	Minor	<ul style="list-style-type: none"> <li>• The minutes of each meeting are approved by the Parish Council and signed by the Chairman at the next Parish Council meeting, and meetings are held monthly.</li> <li>• Details of all payments are itemised in the minutes.</li> <li>• Approved minutes are posted on the Parish Council website</li> </ul>
10	Failure of Council to allow registered local electors to exercise their full rights in relation to the Parish Council. (LGA 1972).	Unlikely	Moderate	<ul style="list-style-type: none"> <li>• Parish Council meetings and the Annual Parish Meeting are publicised in advance.</li> <li>• The Parish Council meetings and Annual Parish Meeting are held in a public place.</li> <li>• A time is allocated for public speaking at every meeting of the Parish Council.</li> <li>• A notice of completion of audit is placed on the village notice board.</li> <li>• The accounts are available for public inspection annually for a number of days.</li> <li>• The accounts are available on the Parish Council website</li> </ul>
11	Failure of Councillors to declare personal, prejudicial and other interests that may conflict with their position on the Parish Council.	Possible	Moderate	<ul style="list-style-type: none"> <li>• All Parish Councillors have agreed to follow the Code of Conduct, so they are aware that they must declare an interest in any matter discussed.</li> <li>• The register of interests is maintained by the Clerk.</li> <li>• Annual declarations of interest are held on file at South Oxfordshire District Council, where they may be inspected by the public.</li> </ul>
12	Failure of the Parish Council to manage external contracts correctly.	Possible	Moderate	<ul style="list-style-type: none"> <li>• The Parish Council approves all contracts prior to their being placed, and ensures that an appropriate amount is being paid.</li> <li>• The Parish Council monitors contracts to ensure that they are correctly executed.</li> </ul>

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13	Failure of the Parish Council to obtain adequate insurance for its activities as a public body.	Unlikely	Major	The insurance cover is reviewed annually by the Parish Council before the insurance is renewed.
14	Failure of wooden seats at village hall, village green and Holton Orchard resulting in injury. Holton Bus Shelter.	Possible	Moderate	<ul style="list-style-type: none"> <li>• The seats are inspected regularly and Orchard checked weekly.</li> <li>• Bus Shelter maintenance is carried out as required</li> <li>• The Parish Council has public liability insurance.</li> </ul>
15	Misrepresentation of the Parish Council's views by the Clerk.	Unlikely	Moderate	Copies of correspondence are held on file, and are available for inspection.
16	Non-availability of the Clerk because of ill health, death or dismissal.	Unlikely	Moderate	<ul style="list-style-type: none"> <li>• All records are kept up to date.</li> <li>• Considerable knowledge of the Parish Council's operation resides with present and previous councillors, who would assist in the event of a problem.</li> <li>• List of Clerk Monthly Duties is maintained</li> </ul>