SPRATTON PARISH COUNCIL
RISK ASSESSMENT – Reviewed MAY 2026

This document has been produced to enable the Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them. The Council is aware that although some risks can never be eliminated fully, it has in place a strategy that provides a structured, systematic and focused approach to managing risk, which;

- Identifies the subject
- Identifies the risk level
- Manages the risk
- Reviews, assess and revises procedures if required

RISK	**RISK FACTOR**	• **CONTROL METHOD**	**FREQUENCY OF CHECK/ REVIEW RESPONSIBILITY**
CLERK/EMPLOYEES /CONTRACTORS			
Legal issues surrounding Parish Council as an employer	Low	• Council is registered as an employer with H M Revenue & Customs • Clerk has contract of employment and job description • Annual appraisal to be completed • Diversity and Equality Policy in place	Annual Full council
Salary wrongly paid/incorrect deductions	Low	• Payroll overseen by the RFO and payroll provider • Full council authorise all salary payment • Salary paid by bank transfer	Ongoing RFO & full council
Fraud by staff	Law	Ensure fidelity guarantee and insurance in place.	Clerk and Chair resources
Enforced absence of Clerk – Loss of Clerk	Low	• A Councillor would stand in • Monitor staff sickness, stress, training monitor risk and	Ongoing risk Full council

		manage staff	
Contractors indemnity insurance	Low	• Copy of relevant paperwork obtained prior to commencement of works	Ongoing risk Clerk
Written agreements with contractors	Low	• Copy of relevant paperwork obtained prior to commencement of works, for large projects	Ongoing risk Clerk Full council
Clerk as a lone worker	Low	• Lone Worker Policy to be written	Annual Full council
<u>FINANCE</u>			
Annual appointment of internal auditor	Low	• Diary note made April annually to check allocation of auditor has been made by NCALC	Annual Clerk
Theft of Parish Council Finances	Low	• Clerk is not to act as a signatory to bank account 2 Councillors signatures required on each cheque • The Parish Council does not run a petty cash system • Parish Council has Fidelity Insurance which is checked to ensure adequacy to cover precept	Annual Clerk
Precept not submitted/not paid	Low	• Diary/reminder system in operation to ensure precept deadline is adhered to and that the precept is received	Annual RFO and clerk

Adequacy of precept	High	Quarterly review of budget to actual	Clerk
Invoices received and cheque payments	Low	• All invoices checked by Clerk for accuracy • At each meeting payments are authorised by the full Council, and fully detailed within the agenda • Cheque stub and invoice are initialled as verified by the 2 cheque signatories	Ongoing risk Full council
Income			

• Cash Handling • Cash Banking • From cemetery	Low Low Medium	Cash handling to be avoided- but where necessary appropriate controls are in place. Check to bank statements, regular bank reconciliations. Burial register updated as necessary for grave allocations. Check of burial register to invoices to undertakers, memorial fees to invoicing	Annual review of financial regulations Clerk and council
VAT Claims	Low	• VAT claim prepared and submitted annually by RFO • Diary/reminder system in operation to ensure VAT re-payment received • VAT amounts recorded accurately in cashbook and checked against invoices.	Annual RFO
Reserves • General • Earmarked	Low Low	Consider at budget setting adequacy of reserves. Consider at budget setting adequacy of earmarked reserves ensure minuted any earmarked reserves.	Reserve policy to be drafted and adopted. clerk
Accounts & book-keeping	Low	• Clerk administers day to day accounting. RFO prepares ¼'ly accounts. • ¼'ly receipts and payments and budget review submitted to full Council for approval • Internal and external audit carried out annually • Scrutineers report submitted twice a year (November and March)	Ongoing risk Clerk, RFO and scrutineer
Asset register	Low	• Reviewed annually to check sufficient cover in place for insurance purposes • Parish owned electrical equipment – appropriate electrical testing carried out	Annual Clerk, RFO and scrutineer
Grants	Medium	Ensure claims procedure adhered to and council agree by resolution. Ensure Council has power to pay and any conditions of	Clerk

		grant agreed.	
Banking Arrangements	Low	• Confirmation of signatories to the bank account reviewed annually at the Annual Meeting of the Parish Council	Annual Full council
Financial Controls	Medium	• Monthly reconciliation prepared by RFO. Internal control procedures in place and reviewed on an annual basis	Annual RFO and scrutineer
Election costs	Low	• Risk is higher in an election year. There are no measures which can be adopted to minimise risk of having a contested election. Budget provision made to meet unexpected costs	Annual RFO, full council
GENERAL			
Minutes mismanagement	Low	• Minutes checked for accuracy at agenda setting meeting Minutes are sequentially numbered • Minutes are approved by the full Council and each page is signed, at the following meeting by chair	Ongoing risk Full council
Members interests	Low	• Members are asked annually to complete a Declaration of Pecuniary Interest Form (members are routinely reminded during the year to ensure their register is up to date) • Item 3 of each Parish Council meeting agenda is "Declaration of disclosable pecuniary interest" and the chairman asks all members present to declare an interest if appropriate	Ongoing risk Full council
Legal Powers	Low	• Clerk ensures Council adheres to all standing orders and financial regulations. • Complaints procedure incorporated in standing orders • Standing orders reviewed amended and adopted in line with legislative changes • Annual appraisal with Clerk encourages periodic training in specialised areas	Annual Clerk
Unavailability of Meeting Room	Low	• Contact other suitable venues within the village such as The Clubroom and The Village School. Virtual meeting provision in place. Meeting details given when agenda issued to ensure	Ongoing risk Clerk

		public access waiting room feature utilised.	
Insurance	Medium	• Review of insurance cover is carried out annually to ensure relevant liabilities are insured to include Public and employers liability, Money and fidelity guarantee, personal accident	Annual Full council
Computer records	Medium	• Monthly backup of all council files to the Cloud. • Anti virus software installed to computer and renewed annually	Weekly Clerk
PARISH OWNED PROPERTY			
Buildings Insurance	Medium	Check annually that building are insured and to take receipt of copy of insurance certificate. Annual inspection of premises carried out for routine maintenance.	Annual Clerk
Lych Gate and Wall		Check annually that building are insured and to take receipt of copy of insurance certificate. Annual inspection of premises carried out for routine maintenance	Annual Natural Spratton
Bus shelter		Check annually that building are insured and to take receipt of copy of insurance certificate. Annual inspection of premises carried out for routine maintenance	Annual Clerk
38 Bracket Street Lamps 24 Column Street Lamps		Annual inspection carried out for routine maintenance.	Streetlighting advisory group.
Millennium Garden and sign	Medium	Periodic inspection of Millennium garden to incorporate tree monitoring.	Twice a year Natural Spratton
9 litter bins		Annual inspection carried out for routine maintenance	Nominated Cllrs
2 Benches		Annual inspection carried out for routine maintenance	Nominated Cllrs
2 GREEN OAK BENCHES		Annual inspection carried out for routine maintenance	Natural Spratton
Memorial bench		Annual inspection carried out for routine maintenance	CCOS
Timbergate and fixings		Annual inspection carried out for routine maintenance	S Barnett
2 X DOG BINS		Annual inspection carried out for routine maintenance	S Barnett
2 Noticeboards		Annual inspection carried out for routine maintenance	Chair
Phonebox		Annual inspection carried out for routine maintenance	Clerk/CCOS
Defibrillators		Weekley inspection carried out for faults and maintenance	Nominated Cllrs

Pound Garden, Pocket Park, Cemetery, telephone box and defibrillators	Medium	• Periodic H & S inspection of land and buildings to incorporate tree monitoring	Twice year Handyman
<u>POLICY AND PROCEDURES</u>			
Freedom of Information Publication Scheme	Low	• The Parish council has a Model Publication Scheme in place. Clerk is aware that should a substantial request arrives then this may require several hours of additional work. The Parish council is able to request a fee if the work will take over 15 hours. However, the request can re-submitted and broken down in to sections, thus negating the payment fee. Publication Scheme reviewed on a half yearly basis to ensure all documents up to date	Twice a year Full council
Email policy	Low	• In place to ensure appropriate communication	Annual Full council
GDPR and Data Protection	Low	• Parish Council is registered with ICO under the data protection act • Data protection policy in place • Documents to aid GDPR compliance in place.	Annual Full council
Website	Low	• Terms and conditions in place for registered users of the website • Professional webmaster • Website hosted remotely • Passwords for website kept securely by clerk, in the event of an emergency • New website to ensure compliance with accessibility regulations.	Annual Full council