Collingbourne Kingston
Parish Council

Risk Assessment

01/02/2025-VC- RA10

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Issue State			
Issue Number	**Issue Date**	**Issue Number**	**Issue Date**
Version 1	Adopted 10/04/2012	**VC-RA05**	**01/05/2019**
VC-RA02	**09/02/2016**	**VC-RA06**	**01/05/2020**
VC-RA03	**11/04/2017**	**VC-RA07**	**20/12/2021**
VC-RA04	**11/04/2018**	**VC-RA08**	**12/10/2022**
VC-RA09	**12/11/2023**	**VC-RA10**	**01/12/2024**
			This document is next due for review on : 01 Oct 2025

Note:

This is the controlled version of the Risk Assessment document which is intended to be viewed on the Collingbourne Kingston Parish Council website (www.collingbournekingston.org.uk).

For further details or information concerning this document please contact the Parish Clerk on clerk@collingbournekingston.org.uk

Collingbourne Kingston Parish Council Risk Assessment Schedule

Dec 2024

Introduction

The Parish Council has a duty to have in place a system to help it to manage risk and to review the scheme from time to time. The following table outlines the areas of risk and the control and improvements required:
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. In conducting this exercise, the following plan was followed:

- Identify the areas to be reviewed.
- Identify what the risk may be.
- Evaluate the management and control of the risk and record all findings.
- Review, assess and revise if required.

Financial and Management					
Subject	Risk(s) Identified	H / M / L	Management/Control of Risk	Review/Assess/Revise	Action by
Business Continuity	Risk of Parish Council not being able to continue its business due to an unexpected or tragic circumstance	L L	All recent records are kept at the RFO's home and are stored in the 'Parish Council box' for easy and convenient access. The Clerk makes an immediate backup of all electronic files to Dropbox . The username and password is located in the front of the minutes book in the Parish Council Box. Should the Clerk be temporarily indisposed, any meeting(s) could be rescheduled. The RFO is a Parish Councillor and is able to step in on an emergency basis until a new Clerk is appointed if required.	Existing procedure adequate. Existing procedure adequate.	
Precept	Adequacy of precept	L	Parish Council regularly receives budget update information. When the precept is on the agenda the Parish Council receives a budget update report, including actual position, projected position to end the year and indicative figures /costings. With this information the Parish Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be the precept amount to be requested from Wiltshire Council. This figure is submitted by the Clerk electronically to Wiltshire Council. The Clerk informs Parish Council when the monies are received (approx May time).	Existing procedure adequate.	
Income and Borrowing	Risk of loss of income Comply with borrowing restrictions	L negative	Income from precept and summer functions. No borrowing likely at present.		
Financial Records	Inadequate records	L	The Clerk prepares monthly bank account reconciliations and keeps an ongoing itemised spreadsheet of income and expenditure which forms the basis of the annual accounts submitted to the auditor at the end of the financial year.	Existing procedure adequate. Review Financial Regulations	

	Financial irregularities	L	Copies of account from previous years are kept, together with their supporting paperwork in the Parish Council's archives.	as necessary.	
Bank and Banking	Inadequate checks	L	The Parish Council has one bank account. Cash and cheques received are banked within 3 days. Cheques require two signatures, there are two nominated Parish Councillors as signatories. The Clerk has no signing power on the account. All payments must be resolved and clearly minuted. The RFO and Chair initial all invoices approved for payment and the FRO records the relevant cheque no thereon. Any s137 payments must be recorded at the time of approval.	Existing procedure adequate. Review when necessary the bank signatory list, especially after an election.	
	Bank mistakes	L	The bank does make occasional errors in processing cheques which are discovered when the Clerk reconciles the bank accounts once a month, when the statement arrives, and corrected immediately by informing the bank and awaiting their correction. The accounts are checked by the internal auditor on an annual basis prior to submission to the appointed external auditor.	Reconcile the bank statements monthly.	
Cash/online transactions	Loss through theft or dishonesty	L	The Parish Council has no petty cash or float. Any cash transactions, or online transactions, are made by the Clerk using her personal funds. The transactions are fully receipted and are then reimbursed monthly by cheque on receipt of an invoice.	Existing procedure adequate. Review the Financial Regulations as necessary.	
Reporting and Auditing	Information communication Compliance	L L	At each Parish Council meeting, a breakdown of receipts and payments for the month is given and the reconciled balance at the bank is given.	Existing communication procedures adequate.	
Direct costs Overhead expenses Debts	Incorrect Invoicing Cheque payable incorrect	L L	At each Parish Council meeting the list of invoices awaiting approval is presented to all Parish Councillors, and discussed. The RFO and Chairman check each invoice against the cheque book and associated paperwork and initial the invoice. The Parish Council approves the list of requests for payment. No invoice is approved for payment until after goods purchased have been received/supplied.	Existing procedure adequate.	
Grants and	Power to pay	L	All such expenditure to go through the required Parish Council	Existing procedure	

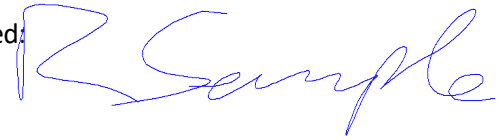
support - payable Power to pay	Authorisation of Parish Council to pay	L	process of approval and minuted and listed accordingly if a payment is made using the S137 power of expenditure.	adequate.	
Grants - receivable	Receipts of Grant	L	The only grants the Parish Council receives are from Wiltshire Council in respect of the precept and grants from Tidworth Area Board for specific projects.	Existing procedure adequate.	
Charges - rentals payable	Payments of rental charges	L	The Parish Council leases the land for the play area next to the village hall; invoices payable for the rental are entered into the normal payment system for authorisation.	Existing procedure adequate.	
Charges - rentals receivable	Receipt of rental Insurance Implication	negative	The Parish Council does not presently rent out any property.		
Best value Accountability	Work awarded incorrectly Overspend on services	L L	Normal Parish Council practice is to seek more than one quotation for any substantial work required to be undertaken or goods to be purchased (value exceeding £100). For major contract services, formal competitive tenders would be sought. If a problem is encountered with a contract the Clerk would investigate the situation, check the quotation/tender, research the problem and report to Parish Council.	Existing procedure adequate.	
Salaries and assoc. costs	Salary paid incorrectly Wrong hours paid Wrong rate paid False employee Wrong deductions of NI or Tax Unpaid Tax & NI contributions to the Inland Revenue	L n/a L L L L	The Parish Council authorises the appointment of all employees. Salary rates should be assessed bi-annually. Salary slips are produced by the RFO monthly together with a schedule of payments to the Inland Revenue (for Tax and NI). These are inspected at the Parish Council meetings and signed off. The Tax and NI is worked out using an Inland Revenue computer programme updated annually. All Tax and NI payments are submitted in the Inland Revenue Annual Return. The Clerk does not keep a time sheet and has a contract of employment and job description.	Existing appointment and payment system is adequate.	
Parish Councillor allowances	Parish Councillor overpayments Income tax deduction	negative	No allowances are allocated to Parish Councillors .	No procedure required.	

Grants and support	Power to pay Authorisation of Parish Council to pay	L L	All such expenditure goes through the required Parish Council process of approval, minuted and listed accordingly if a payment is made using the S137 power of expenditure.		
Election costs	Risk of cost from an election	L	When an election is due the Clerk will obtain an estimate of costs from Wiltshire Council for a full election and an uncontested election. There are no measures which can be adopted to minimise the risk of having a contested election as this is a democratic process and should not be stifled.	Existing procedure adequate.	
VAT	Re-claiming in accordance with HMRC regulations	L	The RFO should keep a copy of all invoices on file from which a VAT Refund should be claimed at the end of each financial year. Open to inspection by Parish Councillors.	Existing procedure adequate.	
Annual return	Submit within time limits	L	The RFO completes the Employer's Annual Return online and submits to the Inland Revenue within the prescribed time frame.	Existing procedure adequate.	
Employees	Loss of Clerk Fraud	L L	A contingency fund should be established to provide training for the Cilca qualification for a new Clerk in the event of the incumbent Clerk resigning. The Clerk should have opportunity for training, reference books, access to assistance and legal advice required to undertake the role. Membership of the SLCC should be kept current as a useful source of advice and assistance to the Clerk in the discharge of her duties. At present, the Clerk is the sole employee. Insurance guides to be adhered to with regards to Fraud.	Existing procedure adequate. Purchase revised books, membership of the SLCC/ training as necessary. Renew insurance cover for fraud annually.	
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council to be resolved and minuted at Full Parish Council Meetings, including a reference to the power used. Clerk clarifies legal position on any new proposal. Legal advice sought where necessary.	Power minuted.	Minute power.
Minutes/ Agendas/ Notices	Accuracy and Legality	L	Minutes and agenda are produced in the prescribed method by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Parish Council meeting.	Existing procedure adequate.	

Statutory documents	Business conduct	L	Minutes and agenda are displayed according to the legal requirements. Business conducted at Parish Council meetings should be managed by the Chair.	Existing procedure adequate.	
Parish Councillor Propriety	Conflict of interest	M	Parish Councillors have a duty to declare any interest at the start of the meeting and the Clerk shall record such declarations in the Declarations of Interest book and in the minutes.	Existing procedure adequate.	
	Register of Members interests not being up-to-date	L	Register of Members Interest forms should be reviewed regularly.	Members to take responsibility to update their registers.	Review Register of Interests annually
	Register of Hospitality	L	Parish Councillors to declare any gifts or hospitality (over £25 in value).		
Insurance	Adequacy Cost Compliance	L L L	An annual review is undertaken (before policy renewal) of all insurance arrangements.	Existing procedure adequate. Review as necessary.	Annual review.
Data Protection	Policy Provision	L	No data is kept regarding residents or Parish Councillors.		
Freedom of Information Act	Policy Provision	L	There have been no requests for information to date, Clerk is aware that if a substantial request arrives then this may require many hours of additional work. The Parish Council is able to request a fee if the work will take more than 15 hours but the applicant also has the right to re-submit the request broken down into sections, thus negating the payment of a fee.	Monitor and report any requests made under the Freedom of Information Act. Ongoing.	

Physical Equipment or Areas					
Subject	Risk(s) Identified	H / M /L	Management/Control of Risk	Review/Assess/Revise	Action by
Assets	Loss or damage	L	An annual review of assets is undertaken for the preparation of the annual accounts which is also used as the basis for the annual renewal of the insurance premium.	Existing procedure adequate.	
Maintenance	Poor performance of assets or amenities Risk/damage to third parties	L M	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with procedures. All assets are insured and reviewed annually and such insurance includes public liability insurance.	Existing procedure adequate.	
Noticeboards	Risk/damage/injury to third parties Road side safety	L	The Parish Council has three notice boards sited around the village. All locations have approval by relevant parties. All noticeboards have insurance cover, are inspected annually and any repairs/maintenance requirements brought to the attention of the Parish Council. Keys are held by the Clerk. The Clerk is mindful of roadside safety when at the notice board.	Existing procedure adequate. Spare key could be given to a nominated Parish Councillor if required.	
Street furniture and play area equipment	Risk/damage/injury to third parties	L	The Parish Council is responsible for its wayside seats, bus shelter, war memorial, play area equipment, bicycle racks, bins (litter and grit) and flag poles around the village. The play area is inspected annually by Wiltshire Parish Council at the request of the Parish Council. Other assets are inspected annually by the Clerk. All damage or faults reported to Parish Council are dealt with at the earliest opportunity. Public liability insurance is in place.	Existing procedure adequate.	
Land areas	Risk/damage/injury to third parties		The Parish Council has pockets of land which are maintained and cleaned by Bawdens Grounds Maintenance Dept and Auto Valeting Services at the cost of the Parish Council.	Existing procedure adequate.	
Meeting location	Adequacy Health & Safety	L	The Parish Council Meetings are held at the Collingbourne Kingston Village Hall in the Ruth Fisher room. The premises and the facilities are considered to be adequate for the Clerk, Parish Councillors and Public who attend from Health & Safety and comfort aspects. The clerk holds keys to the building.	Existing location adequate.	

Parish Council records – paper	Loss through theft/fire/damage	L	Parish Council records are stored by the Parish Clerk . Records include historical correspondence, minute books and copies, deeds and leases for land or property, records such as personnel, insurance, salaries etc. An archiving process is being implemented to ensure the appropriate storage of historical documents.	Existing procedure adequate. Existing procedure adequate	
Parish Council records - electronic	Loss through theft/fire/damage/ computer corruption	L	The Parish Council's electronic records are stored on the Clerks computer. Back-ups are automatically taken of all files which have been amended or created every 15 minutes and are stored as duplicates in the Dropbox facility under a secure access, password protected account which can be accessed via the internet, from any locating with the correct user ID and log in details.	Existing procedure adequate.	

Adopted:  Dated: 01 Feb 2025

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Signed by the Chairman

On behalf of the Parish Council