



Duston Parish Council Corporate Risk Assessment 2022/23

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council to identify any and all potential inherent risks. The Parish Council, based on a recorded assessment, will take all necessary steps to reduce or eliminate the risks, insofar as is practically possible. This document has been produced to enable Duston Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

Key - High Risk / Medium Risk / Low Risk

Subject	Risk(s) Identified	Management of Risk	H/M/L	Comment
FINANCE				
Precept & Budget	Not submitted to WNC	RFO hand delivers precept to WNC and Emails	Low	Hand delivered to 1 Angel Square.
	Not paid by WNC	RFO to chase if happens	Low	Procedure currently adequate.
	Adequacy of precept	To determine the precept required, the Council or Committee receives budget update and the precept is discussed at Council Meeting in December & January	Medium	Clerk working to bring more budget monitoring to Council or Committee

Banking	Inadequate checks, payments & bank mistakes	The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts. Accountant checks bank statements monthly	Low	Procedure currently adequate.
	Bank Mandate not up to date	Enough account signatories to make payments	High	Moving to a new banking provider in the near future. More signatories will be needed.
	Fraud and Corruption	Two signatories required on cheques and electronic payments (dual authorisation).	Low	For electronic payments it is the Clerk and Chair that authorises payment. With new provider it will be two councillors.
	Theft and/or mugging of cash	Money banked regularly to avoid build up of funds. Two members of staff must go together when taking cash to the bank.	Low	Procedure currently adequate.
Financial Records	Inadequate Records	Council has Financial Regulations which sets the requirement and uses the model template provided by NALC. Council uses a chartered accountant to maintain proper financial records.	Low	Council uses Omega accounting software.
Council Reporting	Financial Irregularities	Council appoints an Internal Controls Councillor who reports back quarterly. Council receives details of all payments and bank reconciliations on a monthly basis.	Medium	Council receives a monthly pack including end of month bank statements. Internal Controls Councillor not started due to over Clerk workload.
Annual Return	Inaccurate or incomplete	RFO training as required. Annual return is completed and submitted to the Internal auditor for completion and signing.	Low	Procedure currently adequate.
	Submit within time limits	Meeting held to approve accounts in time for sending to Auditors	Low	Procedure currently adequate.

Reserves General	Inadquate to cover possible expenditure	Consider at budget setting	Low	Procedure currently adequate.
Reserves Earmarked	Inadquate to cover possible expenditure	Consider at budget setting	Low	Procedure currently adequate.
Auditing	Information Communication	Internal Auditor appointment, scope and effectiveness reviewed annually by Council. RFO communicates directly with Internal Auditor. External Auditor appointed nationally.	Low	Procedure currently adequate.
Grants	Powers to pay	All such expenditure goes through the required Council process of consideration and included in the minutes.	Low	Procedure currently adequate.
	Proper use of funds	A Grant Application Form must be completed with each request	Low	Procedure currently adequate.
	Receipt of grant	DPC does not presently receive any regular grants	Low	Procedure currently adequate.
	Not receiving Community Infrastructure Levy (CIL)	Clerk/RFO & Planning Committee regularly chase WNC. DPC entitled to 25% of CIL.	High	No communication from WNC. Chair of Council to write a letter.
VAT	Not claimed means financial loss. Not charging properly means being fined.	VAT is claimed quarterly. This is outsourced to the Council's accountant and checked by the Clerk/RFO.	Low	Procedure currently adequate.
Non-precepted Income	Loss of income due to the COVID-19 pandemic	Council carries significant financial reserves as a contingency for loss of income. Normal financial monitoring procedures have been sufficient to allow the RFO to make timely budgetary and spending alterations as required.	Medium	Facilities Manager has a Covid 19 Risk Assessment for buildings to ensure safety.
Tenancies	Payment of rents	Parish Council has formal and legally binding agreements in place with all tenants. Rent reviews built in.	Medium	All tenants have a lease but some need to be renewed with rent reviews.

Failure to collect income from room hire	Funding shortfall which needs to be met from elsewhere.	Facilities staff to chase any outstanding payments.	Low	Procedure currently adequate.
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LIABILITY

Legal Powers	Illegal activity or payments	All activity and payments made within the powers of the Parish Council.	Low	Procedure currently adequate.
	Working Party taking decisions	Clear terms of reference set	Low	Procedure currently adequate.
Public Liability	Risk to third party, property or individuals	Insurance is in place. Risk assessments for Duston Community Centre & St Luke's Centre carried out annually by Facilities Manager. Fire Risk Assessment also carried out. Risk Assessments carried out for events	Low	Procedure currently adequate.
Employer Liability	Non-Compliance with employment law	Clerk/RFO undertake necessary training. Advise sort from NCALC, SLCC, ACAS & Assistant Clerk.	Low	Procedure currently adequate.

STAFFING

Loss of Clerk/RFO	Inability to process transactions and oversee governance	Clerk / RFO has 3 month notice period to allow for transition. Council retains the services of accountant who could fill the gap in interim. Assistant Clerk employed 1 day a week from home.	Low	Procedure currently adequate.
Salaries & associated costs	Salary paid incorrectly	The Parish Council authorises the remuneration (salarly bands) of all employees. Payroll services are outsourced to accountant. Checks and signs off made by Clerk/RFO.	Low	Procedure currently adequate.
	Wrong deductions of NI or Tax. Unpaid Tax & NI contributions to HMRC.	RFO and accountant checks to ensure payment of tax is made and that salaries and pensions are correct.	Low	Procedure currently adequate.

Staffing Issues	Recruitment & maintaining staff	Reviews and supervision carried out to oversee hours, health and stress.	Low	Currently vacancies for 1 caretaker & 1 Community Ranger. Filling vacancies will reduce pressure on facilities team.
	Wellbeing of employees	Council has a lone worker policy & Dignity at Work / Bullying Policy	Low	Procedure currently adequate.
	Health & Safety	All employees are provided adequate direction and safety equipment needed to undertake their roles and budgets made available for staff to undertake relevant training as required. Health & Safety Policy in place.	Low	Procedure currently adequate.
	Fraud by staff	Requirements of Fidelity Guarantee insurance adhered to with regards to fraud.	Low	Procedure currently adequate.

MANAGEMENT

Business Continuity	Risk of Council not being able to continue its business due to unexpected or tragic circumstances.	Server has all needed files. Server only accessible from Duston Community Centre. A hard copy is kept of all core documents such as leases. In emergency Clerk / Chair of Council to contact NCalc for advise. Website with key information is outsourced.	Low	Procedure currently adequate.
Access to Council Data	Council data accessible to non-council staff	Passwords are in place to access computers, datafiles and finance systems.A Data Protection / Breach Policy has been adopted.	Low	Procedure currently adequate.
Freedom of Information	Policy Provision	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 Clerks time.	Low	Procedure currently adequate.

Best Value	Work awarded incorrectly	Financial Regulations specify the procedures for procuring goods and services. Seek 3 quotes for any substantial work to be undertaken. For major work competitive tenders will be sought to achieve best value.	Low	Procedure currently adequate.
	Overspend on Services	If problems are encountered with a contract or service, the Clerk would investigate, check the relevant circumstances and report to Council.	Low	Procedure currently adequate.
Legal Advice	Not following correct legal procedures	DPC uses established solicitors Hewitsons for asset transfers. Assistant Clerk is legally qualified.	Low	Procedure currently adequate.

ASSETS

Buildings (DCC /SLC)	Loss or damage	Regular inspections and insurance in place.	Low	Procedure currently adequate.
St Luke's Field	Damage	Regular inspections and insurance in place.	Low	Procedure currently adequate.
Parks	Lack of info on division of responsibilities between DPC & WNC	WNC to maintain these parks through their contractor until June 2028 including play equipment inspection.	Medium	Understood Veolia sub-contractors maintain parks and inspect play equipment but still uncertainty over who should do what. Asked WNC for details.
Street Furniture	Loss/Risk Damage	An asset register is kept up to date and insurance is held at the appropriate level for all items.	Low	Procedure currently adequate.
Noticeboards	Risk/Damage to third parties and road side safety.	Regular inspections and insurance in place.	Low	Procedure currently adequate.

COUNCIL MATTERS

Minutes	Accurate & legal	Review and approve at following meeting	Low	Procedure currently adequate.
Council records (Paper)	Theft, fire and damage	Records (historic & current are stored in locked rooms at Duston Community Centre.	Low	Procedure currently adequate.

Member Interests	Conflict of Interest	Item on the agenda for each Council & Committee meeting to declare.	Low	Procedure currently adequate.
	Register of Interests	Clerk to send out a reminder every May.	Low	Procedure currently adequate.
Conduct of Meetings	Not staying on the Agenda	Business conducted at Council meetings should be managed by the Chair in line with Standing Orders & Member Code of Conduct	Low	Procedure currently adequate.
Election Costs	Unforeseen costs	An earmarked reserve is held to cater for an election if this becomes necessary.	Medium	Unknown if elections when casual vacancies arise.