



Duston Parish Council Corporate Risk Assessment 2023/24

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 and Budget	Not submitted to WNC	RFO hand delivers precept to WNC and Emails	Low	Hand delivered to 1 Angel Square, Northampton.
	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 and January	Medium	Higher energy costs and inflation make it hard to know if it adequate
Banking	Inadequate checks, payments and bank mistakes	The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts. The accountant checks bank statements monthly.	Low	Procedure currently adequate.

	Bank mandate not up to date	Need to close Barclays accounts. Difficulty changing mandate on this account.	High	Moving to a new banking provider in the near future.
	Fraud and corruption	Two signatories required on cheques and electronic payments (dual authorisation).	Low	Currently the Clerk and Chair authorise electronic payments. This will change to two councillors when the banking facility is moved to the new provider.
	Theft and/or mugging of cash	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 the services of a Chartered Accountant to maintain proper financial records.	Low	Council uses Omega accounting software which is specifically designed to meet the needs of councils.
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.	Low	Council receives a monthly pack including end of month bank statements.
Annual Return	Inaccurate or incomplete	RFO training as required. The 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 the Annual Return within the timescales as set out by the External Auditors PKF Littlejohn	Low	Procedure currently adequate.
Reserves - General	Inadequate reserves held to cover unforeseen expenditure	Consider at budget setting	Medium	High energy costs and high inflation increase risk of unforeseen expenditure
Reserves - Earmarked	Inadequate reserves held to cover unforeseen expenditure	Consider at budget setting	Low	Procedure currently adequate.

Auditing	Information communication	Internal Audit 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 and Planning Committee regularly chase WNC. DPC has started to receive CIL.	Medium	Approx £209K received in 2022/23. Clerk chasing up any remaining CIL and S106.
VAT	Risk of financial loss if VAT is not reclaimed. Risk of penalties if VAT is not correctly charged.	VAT is claimed quarterly. The preparation and submission of the VAT return 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 and compliance.
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 are currently being renewed.
Failure to collect income from room hire	Funding shortfall which needs to be met from elsewhere.	Facilities staff raise monthly invoices in a timely manner. Money is received in advance for one-off room hire such as parties. Outstanding payments are followed up by facilities staff.	Low	Procedure currently adequate.

LIABILITY

Legal Powers	Illegal activity or payments	All activity and payments made within the powers of the Parish Council. The Clerk is Cilca qualified. Two thirds of councillors must be directly elected. DPC currently has 9 out of 12. Council has GPoC.	Low	Procedure currently adequate.
	Working Party taking decisions	Clear terms of reference set in the scheme of delegation.	Low	Procedure currently adequate.
Public Liability	Risk to third party, property or individuals	Insurance is in place. Risk assessments for Duston Community Centre and 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. Advice sort from NCALC, SLCC, ACAS and 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.	Low	Procedure currently adequate.
Salaries and associated costs	Salary paid incorrectly	The Parish Council authorises the remuneration (salary bands) of all employees. Payroll services are outsourced to accountant. The payroll is checked and signed off by Clerk/RFO.	Low	Procedure currently adequate.
	Incorrect calculation of tax and NI. Risk of penalties if tax and NI is not paid to HMRC within time limits.	The NI and tax is calculated by the accountant using payroll software as part of the outsourced payroll routine. The RFO and accountant check to ensure payment of tax is made to HMRC on time.	Low	Procedure currently adequate.

	Incorrect calculation of pension contributions. Risk of penalties if pension contributions are not paid within correct time scale.	Pension contributions are calculated by the accountant using payroll software as part of the outsourced payroll routine. The RFO and accountant check to ensure payment is made to the pension providers on time.	Low	Procedure currently adequate.
Staffing Issues	Recruitment and retention of staff	Reviews are carried out to assess the amount of hours being worked, stress levels and health and wellbeing of the employees.	Medium	All staff positions are filled.
	Wellbeing of employees	Council has a lone worker policy and Dignity at Work / Bullying Policy	Low	Procedure currently adequate.
	Health and 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 and Safety Policy in place.	Low	Procedure currently adequate.
	Fraud by staff	Accountancy checks and procedures are in place. 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 circumstances.	All computer files are held on Microsoft One Drive (a cloud system). Only DPC staff can access the Onedrive. In emergency Clerk / Chair of Council to contact NCALC for advise. Website with key information is outsourced for an external provider.	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 Clerk's 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 Pathfinder Legal Services Limited.	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 information on division of responsibilities between DPC and WNC (Mendip, Errington, Grafton, Melbourne)	WNC to maintain these parks through their contractor until June 2028 including play equipment inspection.	Medium	Veolia, the contractor, maintains parks and inspects play equipment but there is still uncertainty over responsibilities. We are awaiting details from WNC.
Timken Artwork	Damage	Regular inspections in place.	Low	Procedure currently adequate.
Timken Gates & Pillars	Damage	Regular inspections in place.	Low	Procedure currently adequate.
Rose Villa Hut & Wall	Damage	Regular inspections in place.	Low	Procedure currently adequate.
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.
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COUNCIL MATTERS				
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Minutes	Accurate and legal	Review and approve at following meeting	Low	Procedure currently adequate.
Governing Documents	Not Regularly reviewed and updated	Standing Orders, Financial Regulations, Member Code of Conduct is approved by Council annually	Low	Usually approved at the Annual Meeting
Council records (Paper)	Theft, fire and damage	Records (historic and current) are stored in locked rooms at Duston Community Centre.	Low	Procedure currently adequate.
Member Interests	Conflict of Interest	Items are included on the agenda for each Council and Committee meeting to declare.	Low	Procedure currently adequate. Member training is currently being organised.
	Register of Interests	Clerk to send out a reminder every May. This is a responsibility of Councillors not the Council.	Low	Procedure currently adequate. Training session booked for spring 2023.
Conduct of Meetings	Deviating from the agenda	Business conducted at Council meetings should be managed by the Chair in line with Standing Orders and Member Code of Conduct	Low	Procedure currently adequate. Member training is currently being organised.
Election Costs	Unforeseen costs	An earmarked reserve is held to provide funds for an election if this becomes necessary.	Medium	Unknown if elections will be called when casual vacancies arise.