



Duston Parish Council Corporate Risk Assessment 2024/25

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

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| High |
| Medium |
| Low |

| Subject | Risk(s) Identified | Management of Risk | H/M/L | Comment |
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| 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 | Council needs to ensure it has adequate resources to meet its environmental obligations in 2028. |

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| 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 Unity Bank to access funds. Funds will be moved to Barclays. | High | Unity Bank in the process of being closed. Another councillor needs to be added to the Barclays account. |
| | Fraud and corruption | Two signatories required on cheques and electronic payments. | Low | Having multiple authorisation for payments is best practice. Current practice is Clerk/RFO plus one councillor. |
| | 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. NALC currently redrafting their model Financial Regulations. |
| 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 usually receives a monthly pack including end of month bank statements. |
| Annual Governance and Accountability 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 AGAR within the timescales as set out by the External Auditors PKF Littlejohn | Low | Procedure currently adequate. |

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| Reserves - General | Inadequate reserves held to cover unforeseen expenditure | Consider at budget setting | Low | Procedures accurate. However, the Council will adopt a Reserves Policy in 2024. |
| Reserves - Earmarked | Inadequate reserves held to cover unforeseen expenditure | Consider at budget setting | Medium | Procedure currently adequate. Need to ensure we have enough for Ground Maintenance in 2028. |
| 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. | Low | The Council is receiving annual CIL Payments. |
| 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 | Sudden loss of income | 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. | Low | Facilities & Operations Manager ensures buildings are in safe working order to be used by tenants and room hirers. |

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| Tenancies | Payment of rents | Parish Council has formal and legally binding agreements in place with all tenants. Rent reviews built in. | Medium | The Council is finding it challenging to let its empty commercial units. |
| 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

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| 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. | Low | Procedure currently adequate. |
| | Working Party taking decisions | Clear terms of reference set in the scheme of delegation. Working Parties do not make decisions. | 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 & Operations 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 sought from NCALC, SLCC, ACAS and Assistant Clerk. | Low | Procedure currently adequate. |

STAFFING

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| 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. |
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| 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. Recruitment of trained staff can be a challenge. |
| | 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

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| 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 | | | | |
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| 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. |

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| 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. DPC now inspects trees & play equipment. |
| 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. |

| 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. Last year Code of Conduct training was provide to councillors. |
| | 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. |

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| 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. |
| Communication | Lack of good communication could mean poor decision making, low staff morale, misinformed residents. | Council has a Communications & Engagement Policy in place. | Low | Website kept up to date. Use to social media to inform residents. Use noticeboards. NCALC provides sector updates which is sent to all councillors and staff. |
| Partnership Working | Loss of reputation. Not providing community leadership. | Duston Parish Council seeks to work with local stakeholders for the benefit of the local community whenever possible and practical. | Low | A member of staff has specific engagement responsibilities to build up working relationships. |