

CUDDSDON AND DENTON PARISH COUNCIL **RISK ASSESSMENT**

Likelihood: Very unlikely
Unlikely
Possible
Likely
Very likely

Impact: Insignificant
Minor
Moderate
Major
Most severe

May 2022

	RISK	LIKELIHOOD	IMPACT	MEASURES
1	Funds are unavailable because of unauthorised removal or mismanagement.	Unlikely	Moderate	<ul style="list-style-type: none"> • All expenditure is approved at Parish Council meetings. • All payments are signed by two councillors. • The Parish Council maintains fidelity insurance to £250,000.
2	Loss or damage of records due to fire, theft, flooding or accidental misplacement.	Unlikely	Minor	<ul style="list-style-type: none"> • The minutes are saved on the hard disk of a computer. • The minutes are backed up on a USB memory stick. • The minutes are backed up in web storage. • Hard copies of the minutes are kept in a minute book.
3	The Parish Council acts outside its statutory powers.	Unlikely	Moderate	<ul style="list-style-type: none"> • If there is any doubt, the Parish Council seeks advice from the Oxfordshire Association of Local Councils, of which it is a member. • Membership also gives access to OALC solicitors.
4	Failure of a debtor to repay a loan.	Very unlikely	Major	The Parish Council has no borrowing.
5	Failure, as an employer, to declare all salaries to Inland Revenue for taxation and National Insurance purposes.	Unlikely	Minor	The Clerk's PAYE and NIC contributions are deducted by the Parish Council at source, before the receipt of net income.
6	Failure of the Parish Council to recover value added tax on payments made.	Unlikely	Moderate	<ul style="list-style-type: none"> • VAT returns are submitted at intervals through the year. • The internal auditor inspects the accounts once a year and ensures that all funds are collected.
7	Failure to set a budget and precept.	Very unlikely	Moderate	<ul style="list-style-type: none"> • The Council sets the budget and precept annually. • Reminders are issued by SODC if necessary.

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8	Failure to identify discretionary payments (Section 137 of the LGA 1972).	Unlikely	Minor	<ul style="list-style-type: none"> • All discretionary payments are approved by the Parish Council before payment. • The cashbook contains a separate column headed Section 137.
9	Failure to produce minutes within two months of a meeting. (LGA 1972).	Unlikely	Minor	<ul style="list-style-type: none"> • The minutes of each meeting are approved by the Parish Council and signed by the Chairman at the next Parish Council meeting, and meetings are held monthly.
10	Failure of Council to allow registered local electors to exercise their full rights in relation to the Parish Council. (LGA 1972).	Unlikely	Moderate	<ul style="list-style-type: none"> • Parish Council meetings and the Annual Parish Meeting are publicised in advance. • The Parish Council meetings and Annual Parish Meeting are held in a public place. • A time is allocated for public speaking at every meeting of the Parish Council. • A notice of completion of audit is placed on the village notice board and on the village website. • The accounts are available for public inspection annually for a number of days.
11	Failure of Councillors to declare personal, prejudicial and other interests that may conflict with their position on the Parish Council.	Possible	Moderate	<ul style="list-style-type: none"> • All Parish Councillors have agreed to follow the Code of Conduct, so they are aware that they must declare an interest in any matter discussed. • Each meeting agenda includes new declarations of interest. • The register of interests is maintained by the Clerk. • All declarations of interest are held on file by SODC, where they may be inspected by the public.
12	Failure of the Parish Council to manage external contracts correctly.	Possible	Moderate	<ul style="list-style-type: none"> • The Parish Council approves all contracts prior to their being placed, and ensures that an appropriate amount is being paid. • The Parish Council monitors contracts to ensure that they are correctly executed.

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13	Failure of the Parish Council to obtain adequate insurance for its activities as a public body.	Unlikely	Major	The insurance cover is reviewed annually by the Parish Council when the insurance is renewed.
14	Failure of play area equipment resulting in injury.	Possible	Moderate	<ul style="list-style-type: none"> • The equipment is inspected annually by RoSPA. • The equipment is maintained in accordance with RoSPA's recommendations. • The Parish Council has public liability insurance.
15	Misrepresentation of the Parish Council's views by the Clerk.	Unlikely	Moderate	Copies of all correspondence are held on file, and are available for inspection.
16	Non-availability of the Clerk because of ill health, death or dismissal.	Unlikely	Moderate	<ul style="list-style-type: none"> • All records are kept up to date. • Considerable knowledge of the Parish Council's operation resides with present and previous councillors, who would assist in the event of a problem.
17	At least five councillors resign causing the Parish Council to become inquorate.	Unlikely	Moderate	<ul style="list-style-type: none"> • A councillor is replaced in a timely fashion if there is a resignation. • There are sufficient reserves to allow for the additional cost of administration by SODC in the event of the council being inquorate.
18	A delay in payment of the precept by SODC.	Very unlikely	Minor	There are sufficient reserves to cover the costs until the precept is received.