RISK ASSESSMENT

LITTLE WITLEY PARISH COUNCIL

This document details those risks that have been identified as requiring management by Little Witley Parish Council. This document is reviewed annually as a matter of course, but review will also be undertaken as new risks are identified or existing risks require revision.

Review Date: May 2027

Adopted: 10/ 08 / 2026 [Item x)

Annual Review Date: May 2027

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Date of Adoption

This Risk Review was adopted by the Council at its Meeting held on 12th May 2025

General

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 practical and necessary steps to reduce or eliminate the risks, info far as is practically possible. This document has been produced to enable Little Witley Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

Financial and Management

Subject	Risk(s) Identified	Risk Level	Management of Control	Review / Assess / Revise
Precept	Adequacy of precept in order for the Council to carry out its Statutory duties	Low	To determine the precept amount required, the Council regularly receives budget update information. At the precept meeting Council receives a budget report, include actual position and projected position to the end of year and indicative figures or costings obtained by the Clerk	Existing procedure adequate
Financial Records	Inadequate records and/or financial irregularities	Low	The Council has financial procedures to control financial transactions	Existing procedure adequate.
Bank and Banking	Inadequate checks	Low	As Financial Regulations documentation and internal audit compliance.	Existing procedure adequate
	Bank Mistakes	Low	Responsible Financial Officer reconciles Lloyds accounts monthly and Lloyds Bank Account quarterly, reporting back to Council at the first meeting after a reconciliation. If the RFO uncovers an error during reconciliation it is to be reported immediately to the Chair and Vice Chair along with the evidence.	Existing procedure adequate

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Reporting and Auditing	Information Communication Compliance	Low Low	Financial information is a regular agenda item and discussed/reviewed by full council. All councillors are able to ask for immediate access to financial records from the Clerk/RFO at any time during a financial year. The public may exercise their right to inspect their parish council's accounts during the "Exercise of Public Rights Period" which occurs at the end of each financial year. All transactions of £100 and over are published on the parish council's web-site in accordance with the transparency code. The Parish Council is required, by law, to undergo an internal audit annually at the end of each financial year (31st March).	Existing procedures adequate Council appoints an internal auditor annually.
Direct Costs **Overhead Expenses** **Debts**	Goods not supplied but billed. Incorrect Invoicing Unpaid debtor invoices.	Low	The Clerk raises a purchase order and monitors deliveries/charges against items on the purchase order. An invoice cannot be cleared for payment unless it is matched with the purchase order and delivery note. The council has a detailed yearly budget, agreed in January to coincide with the Precept activity. The Clerk reports to Full Council performance against budget during the year. Any expenditure outside of the agreed budget must be agreed at Full Council before a purchase order can be raised. Emergency exceptions to this procedure are outlined in the Financial Regulations. Unpaid debts to the Parish Council are pursued with rigour and where possible payment is obtained in advance. The council transacts a low volume of business which requires invoicing, with the current single biggest customer being Worcestershire County Council which carries a maximum risk for the financial year 1st April 24 to 31st March 25 of £2,400 in respect of the Lengthsmans Scheme. The Responsible Financial Officer follows the claims procedure to ensure that invoices are correctly submitted.	Existing procedure adequate Existing procedure adequate Existing procedure adequate
Grants (incoming)	Receipt of grant(s)	Low	Parish Council does not presently receive any regular grants	If required

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Charges Rents Received	Payment of rents (ie allotments)	Low	Parish Council does not presently receive any rents	If required
Grants (outgoing)	Grants given to outside parties	n/a	For the financial year 1st April 2026 to 31st March 2027 grants given were below the threshold for S137.	adequate
Support Payment	Power to pay Authorisation of Council to Pay	Low	In the event that expenditure falling into this category and not previously built into the current budget arises, it will have to have been agreed at Full Council and be lawful. In the event of an emergency, such as damage to an asset that may lead to injury or loss, the procedure outlines in Financial Regulations will be invoked by the Clerk alongside the Chair or in her absence the Vice-Chair.	Existing procedure adequate.
Best value accountability	Work awarded	Medium	In normal circumstances the practice would be to seek where possible and practicable more than one quotation/estimate for any substantial works to be undertaken. Procedures are laid out in Financial Regulations and Standing Orders, especially in relation to major works. Problems would be reported to the Chair and Vice-Chair immediately and to the Full Council as soon as practicable.	Existing procedures adequate.
Salaries and associated costs	Salary paid incorrectly Unpaid or incorrect payments to HMRC Annual P35 (now electronic FPS) failed within time scales.	Low	The Parish Council authorises the appointment of all employees. Salary rates are assessed and applied annually by the Council with reference to the NALC/SLCC Green Book spine points scale. Salary is paid one month in arrears and the PAYE deductions (if any) are made to HMRC monthly in arrears. All payments are in line with the current budget. HM Government's own salary calculation software is used to produce salary information and to make PAYE submissions electronically, as well as to submit the FPS data (P35), without successful transmission to HM Government new salary calculations cannot be made. All salary items are reviewed by the internal audit process.	Existing procedures and payment systems adequate.
Employees	Loss of key personnel	Low	The Clerk's role would be advertised in the normal channels (WorcCALC/Parish News/Notice Boards/Word of Mouth) and another appointment made. In the meantime temporary cover may be sought.	Existing procedure adequate.

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	Actions undertaken by staff	Low	The Clerk (and as Responsible Financial Officer, RFO) should be provided with relevant training, reference books, access to assistance and legal advice as the need arises. WorcCALC annual subscription gives access to local knowledge and also national level support (NALC).	Access to training, materials and all necessary assistance is provisioned for.
	Fraud by staff	Low	Requests for payments must have an auditable trail supporting request and be within budgetary limits or have been agreed by Council.	Existing procedure adequate.
	Health and Safety	Low	Clerk/RFO works mainly from home and an annual Health & Safety audit is carried out.	Existing procedure adequate.

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VAT	Reclaiming	Low	The Council has Financial Regulations which set out the requirements and the Clerk is aware of the move to Tax Digital by HMRC although the Parish Council is not VAT registered and has to make a claim at least once per year should its VAT recovery reach a minimum recovery of £100. Otherwise the VAT will role into a 2nd year and be claimed once £100 is reached.	Existing procedure adequate.
Annual Return/Audits	Non-Conformity with legislation and JPAG guidance in relation to the Annual Return and Annual Audit (JPAG guided AGAR return)	Low	The SAAA Ltd have appointed P K F Littlejohn's accountants to oversee the annual governance and accountability return (AGAR) for the 5 financial years from 2022/23 to 2026/27. All paperworks are completed in line with JPAG (Joint Panel on Accounting and Governance Board) guidance and are authorised at a meeting of full council.	Existing procedure adequate.
Election Costs	Inadequate provision for election costs	Low	Risk is higher in an election year, but from a financial planning viewpoint the requirement fund any by-election poses the most difficulty and the highest potential cost. The Council has reserves set aside to meet the potential cost of a by-election or an election during election year.	Existing adequate financial provision has been made in line with guidance from MHDC electoral services unit.
Legal Powers and Duties	Illegal activity or payments	Low	All activity and payments within the powers of the Parish Council are to be resolved at full council meetings (ordinary, extraordinary or annual as required), with the Clerk providing the appropriate evidence of power or duty. Payments being made or received fall under the Financial Regulations governing document of the parish council.	Existing procedures adequate.
Minutes/Agendas/Notices and statutory documents	Accuracy and legality Business conduct	Low Low	All documents are produced in the prescribed manner by the Clerk and adhere to the legal requirements. Minutes are formally reviewed and approved as an accurate record at the next available Council meeting. The notice of meeting is posted as required and the website supports the appropriate publication policy, transparency documentation and archived materials. Standing Orders and Financial Regulations are the framework for the business conduct.	Existing procedures adequate. Existing documentation frameworks the business conduct of the Parish

Commented [cb1]: Is this comment still valid, does it need any update ?

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			Members sign to say that they will conduct themselves in accordance with the prevailing Code of Conduct.	Council.

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Members Interests	Conflict of Interest Register of Interest	Low Medium	At each meeting Members are reminded of their need to declare interests and to apply for a dispensation if needed. It is each members responsibility to accurate complete and submit their Register of Interests to the monitoring officer of Malvern Hills District Council. This is to be done each time a change in their interests occurs, or on the demand of the monitoring officer, or at the point a member is co-opted or elected.	Members are personally responsible for declaring interests, applying for dispensations and for keeping their register of interest up to date.
Insurance	Adequacy Cost Compliance Fidelity Guarantee	Low Low Low Medium	An annual review is undertaken of all insurance arrangements and to ensure cover is adequate against assets, likelihood and legislative duties. Annual alternative quotations will be sought from alternative suppliers to check best value. Council is to ensure adequate training for competent Clerk operations and also that the Fidelity Guarantee within the insurance policy is appropriate to the type of activities that the Parish Council is involved in.	Existing procedure adequate and insurance is reviewed annually.
Data Protection	Confidential and appropriate processing and management of data	Medium	The Parish Council Members are reminded that they are not to permitted to process or manage personal data. The Clerk's practices adhere to the provisions of the General Data Protection Regulations. Both parties are aware of the need for strictest confidentiality and immediate destruction of data upon either request or at a time it is no longer required for operations. The Parish Council is registered with the Information Commissioners Office (Data Protection Agency).	Guidance from the ICO/HM Government, NALC, WorcCALC and the SLCC is followed immediately. Data is held securely.
Freedom of Information	Policy Provision	Low Medium	The Council has a publications scheme in place. The Council operates a transparency policy wherever information is not personally or commercially sensitive or its publication is restricted under the General Data Protection Regulations. The Council has in place a provision for charging a fee to cover any Freedom of Information request that would require additional working hours over and above the current employee hours.	To date no FOI requests have been received. The Council continues to adhere to a policy of transparency as indicated by current legislation.
Transparency Code	Policy	Low	The Council has in place the required range of policies and publications.	Existing procedure

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	Publications Requirements	Medium	The Council meets the publication schedule required by the Transparency code and this is reviewed regularly to ensure continuation.	adequate. Monitor compliance with publication scheduled
Councillors	Loss of Councillor numbers which impacts on the ability of the Council to continue its operations (ie Quorate = 3 attending members)	Medium	Requirement to correctly record member attendance and approved apologies at meetings so as to lessen risk of members being subject to loss of office through for lack of attendance. Early notification of any member resignations, death or disbarments to Malvern Hills District Council. If the vacancy is ultimately to be filled by co-option, this process is to commence as soon as possible with appropriate advertising of casual vacancies.	Assess current arrangements and update as necessary

Physical Equipment (Assets)

Subject	Risk(s) Identified	Risk Level	Management of Control	Review / Assess / Revise
Assets	Loss or damage Risk/damage to third party parties property	Low	An annual review of assets is undertaken for insurance purposes Clerk has emergency powers to incur costs / call out professional help if asset security is an issue.	Existing procedures adequate.
Maintenance	Poor performance of assets or amenities	Low	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the correct procedures of the Parish Council. Assets are insured.	Existing procedures adequate.
Council Records	Loss (Theft, Fire, Water)	Low	Documentation is largely now stored electronically and is subject to regular backups Remaining Paper document is now either stored by the Worcestershire County Archive Service or is in a lockable filing cabinet at the Parish Office (Clerk's home address). All documentation formerly stored in the Village Hall has been removed. Disposal of paper records no longer required is now undertaken by shredding with a cross-cut shredder. Electronic data no longer required is deleted from both live files and back-ups.	Existing procedures adequate.