Barford St John & St Michael Parish Council

RISK ASSESSMENT

Review Date: 01/04/2026 **Reviewed By: Hannah Snell, Parish Clerk and Responsible Financial Officer**
Adopted by Parish Council: 06/05/2026 **Date of Next Review: May 2027**

- The Risk Assessment is a general assessment of the activities of the Parish Council to enable potential risks to be identified.
- The Parish Council, based on the recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks identified.

AREA	IDENTIFIED RISK(S)	RISK LEVEL (L/M/H)	MANAGEMENT/CONTROL MEASURES	ACTIONS REQUIRED	PERSON RESPONSIBLE
FINANCIAL					
Precept	Adequacy of precept for the Parish Council to fulfil its statutory duties including possible late payment, or late submission of annual precept request.	L	• Production of annual budget in Autumn each year. • Monthly expenditure report and comparison against forecast budget for the year and previous year's expenditure.	• Maintain existing procedures	RFO
Financial Records	Inadequate financial records leading to financial irregularities	L	• Parish Council Financial Regulations set out the requirement for production of records at meetings. • Financial report is a standing item at Parish Council Meetings.	• Ensure Financial Regulations are reviewed annually and updated as required • May wish to consider accounting software.	RFO
Banking	Inadequate checks/banking errors	L	• Parish Council Financial Regulations set of the requirements for banking and controls in place for electronic banking. • Monthly bank reconciliation statement.	• Ensure Financial Regulations are reviewed annually and updated as required • Review bank signatory list, particularly after an election.	RFO
Reporting and Auditing	Communication of information	L	• Financial matters are a standing item at Parish Council Meetings. • Monthly bank reconciliation statement. • Budget set annually and approved by Parish Council. • Financial records published on Parish Council website annually. • Compliance with annual return and	• Maintain existing procedures	RFO

			submit within time limits.		
Salaries and Associated Costs	Incorrect salary payments Incorrect/missed HMRC and PAYE payments	L	• Clerk's salary and hours worked tracked each month. • Checked by Councillors with financial approval and follow Parish Council Financial Regulations. • Direct debit set up with HMRC.	• Maintain existing procedures	RFO
Best Value Accountability	Work awarded incorrectly Overspend on services	L	• Parish Council procedure (as per Financial Regulations) to seek the best available terms in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers. • For major projects, competitive tendering process would be initiated (as per Financial Regulations).	• Maintain existing procedures	RFO
VAT	Unclaimed VAT refunds	L	• Refunds from HMRC included in Parish Council accounts. • VAT refunds claimed every 6 months, unless total number of possible claims are too low. • VAT charges in a separate column in accounts for tracking.	• Maintain existing procedures	RFO
Election Costs	Contested/uncontested election costs	M	• Risk increased in an election year. • Ensure sufficient reserves to cover a contested or uncontested election cost. • Election should be budgeted for if applicable for the following financial year.	• Maintain existing procedure.	RFO
S137 Grants	Improper use of specific section powers and funding	M	• Consult relevant legislation and guidance, seeking advice as required. • Monitor finance of groups applying for grants.	• Maintain existing procedure	RFO

MANAGEMENT

Business Continuity	Parish Council unable to continue its business due to unexpected or tragic circumstance.	L	• All files and records kept at the Clerk's home, with digital records backed up to a Cloud computing folder. • In the event of the Clerk being indisposed, the Chair should contact OALC.	• Review sharing of cloud-stored information with Councillors.	Clerk and Chair
Council Records - paper	Loss through theft, fire or damage	L	• Current Parish Council records are stored at the home of the Clerk. • Older records are stored in the Oxfordshire History Museum. • Recent materials are stored in the Village Hall filing cabinet. • Records (excluding minutes) are subject to the Parish Council's Document Retention Policy.	• Review materials in filing cabinet and send historic records to the Oxfordshire History Museum.	Clerk
Council Records - electronic	Loss through theft, fire or damage Loss through computer corruption	L M	• Electronic records are stored on a memory stick at the Clerk's home. • Records are backed up to a Cloud computing account. • Clerk maintains software updates on computer.	• Review sharing of cloud-stored information with Councillors	Clerk
Insurance	Adequacy, cost, compliance and Fidelity Guarantee	L	• An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements in place. • Ensure compliance measures are in place. • Ensure Fidelity checks are in place.	• Review insurance provision annually • Review of compliance	Clerk
Meeting Location	Premises inadequate for needs of Parish Council or inaccessible to members of the public	L	• Village Hall to be used for all meetings. • Premises are accessible.	• Adequate procedures in place	Clerk

ASSETS					
Street furniture: noticeboards, benches, litter bins	Damage, deterioration or vandalism	L	• Monitor physical condition. • Clerk and Chair have the key.to noticeboard • Cherwell District Council to empty dog and litter bins	• Monitor condition.	Clerk

Village Hall	Security of building, amenities and equipment	M	• Managed by Village Hall Management Committee (the Parish Council is a Trustee of the Village Hall). • Clerk and Chair and appropriate members of the VHMC have key access. • Locked when not in use.	• Registration with Land Registry	Clerk
Stonepit Field	Lease, hire or use of Parish Council resources	M	• Land Registry as a Parish Council asset. • Tenancy agreement for field in place through a suitable solicitor. • Ensure asset is suitably maintained.	• Pursue registration with Land Registry • Pursue transfer of ownership and tenancy agreement	Clerk
Play Areas	Damage to equipment Risk to third parties Loss through damage or deterioration	M	• Clerk to arrange an annual inspection • Clerk West Close Playground Committee to monitor for repairs required. • Clerk possesses emergency powers to deal with urgent repairs.	• Existing procedure adequate	Clerk and West Close Playground Committee
Allotments	Maintenance and use of land, loss or delay in income.	M	• Agreement made with landowner through a Solicitor. • Allotment rents gathered annually. • Payments arranged through responsible Councillor and record by Clerk. • Maintenance and any issues reported to landowner. • Provision of water for allotment users paid by Parish Council.	• Pursue new agreement	All

LIABILITY					
Legal Powers	Illegal activity or payments	L	• All activity and payments within the powers of the Parish Council and to be resolved and minuted, with the minutes published publicly.	• Existing procedure adequate	Clerk
Minutes/Agendas/ Notices/Statutory Documents	Accuracy and legibility	L	• Minutes and agenda are produced with the prescribed method by the Clerk and adhere to legal requirements. • Minutes are approved and signed by the Chair at the next Parish Council meeting.	• Guidance/training given to the Chair if required. • Members to adhere to the Code of Conduct.	All

	Conduct of Council Business	L	• Minutes and agenda are displayed according to legal requirements. • Business conducted at Parish Council meetings is managed by the Chair.		
Public Liability	Risk to third parties, property or individuals	M	• Public Liability Insurance is in place and renewed annually. • Risk assessments for specific/new activities or events should be carried out.	• Ensure risk assessments are carried out.	Clerk
Employer Liability	Non-compliance with employment law	L	• Undertake suitable training. • Follow HMRC/Government Guidance for Local Authorities. • Seek advice from Oxfordshire Association of Local Council as required.	• Existing procedure sufficient.	Clerk
Legal Liability	Legality of activities Proper and timely reporting via Minutes	M L	• Clerk to clarify legal position on proposals and seek advice if necessary. • Draft minutes to be displayed on the public noticeboard and website within 7 calendar days of the most recent meeting. • Council to receive and approve minutes at the next meeting.	• Existing procedures adequate.	Clerk
Data Protection	Proper document control	M	• Clerk and Councillors to have own .gov.uk email addresses that are separate to personal addresses. • Make use of cloud storage options where possible rather than document attachments. • Ensure documents, in particular confidential or personal information are not circulated outside the Parish Council. • Members to follow the Data Protection Policy and IT Policy. • Annual membership of ICO.	• Review Data Protection Policy and IT Policy annually.	All

COUNCILLORS' PROPRIETY

Members Interests	Conflict of interest	M	• Councillors have a duty to declare any conflict of interest at the start of a meeting. • The Register of Members Interest forms must be collected and reviewed regularly by Councillors.	• Members to take responsibility to update their register as required.	Councillors