

## RISK ASSESSMENT AND INTERNAL CONTROLS FOR OWSLEBURY PARISH COUNCIL 2025

AREA	RISK	LEVEL	CONTROL OF RISK	MEANS OF CONTROL
<b>Assets</b>	Protection of physical assets	Medium	<ul style="list-style-type: none"> <li>Asset register reviewed annually by Full Council.</li> <li>The Council's assets are all insured. Streetlamps have historically not been insured.</li> <li>New assets are added to the insurance policy when acquired.</li> <li>Land is registered with the Land Registry.</li> </ul>	<ul style="list-style-type: none"> <li>Insurance policy reviewed annually by Full Council.</li> <li>Asset register reviewed annually by Full Council.</li> <li>Asset register updated when required.</li> <li>Regular inspection of the Council's assets.</li> <li>Repair and maintenance programme for assets.</li> </ul>
	Maintenance of play area and open spaces	High	<ul style="list-style-type: none"> <li>Biweekly visual inspections carried out by ASCO.</li> <li>2 inspections carried out by independent inspector per year.</li> <li>Adequate repair and maintenance programme in place.</li> <li>Budgeting for maintenance annually.</li> </ul>	<ul style="list-style-type: none"> <li>Medium and high risks are actioned accordingly.</li> <li>Adequate budget for repairs.</li> <li>The inspection reports are reviewed by the Full Council and actioned accordingly. Records are available for inspection.</li> <li>Works are checked on a regular basis by the Clerk.</li> </ul>
<b>Finance</b>	Banking	Medium	<ul style="list-style-type: none"> <li>Bank accounts are held with Lloyds. The Lloyds account requires payments to be completed by 2 Cllrs. A high interest deposit account is held with CCLA.</li> <li>Reserves Policy in place and reviewed annually.</li> <li>Financial Regulations to be followed and reviewed annually.</li> <li>An internal auditor has been appointed to carry out an audit report.</li> <li>Payments are present to Full Council monthly, and 2 Cllrs are appointed to complete the payment process.</li> <li>Insurance in place.</li> </ul>	<ul style="list-style-type: none"> <li>RFO appointed.</li> <li>Statements are received monthly, and the bank reconciliations and statements are verified by the Full Council monthly and signed and dated by the Chairman.</li> <li>Financial Regulations and risk assessment for on-line banking to be reviewed regularly.</li> <li>Account signatories to be reviewed and approved annually by Full Council.</li> <li>Internal and external auditors appointed.</li> <li>Annual review of the internal controls.</li> <li>Quarterly review of the Actual to Budget by Full Council.</li> </ul>
	Loss of income or need to provide	Medium	<ul style="list-style-type: none"> <li>Minimal potential impact - no insurance required.</li> </ul>	<ul style="list-style-type: none"> <li>Insurance documents reviewed annually by Full Council.</li> </ul>

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	essential services consequent upon critical damage, loss or non-performance of third party.		<ul style="list-style-type: none"> <li>Reserves Policy in place.</li> <li>All contractors provide proof of public liability cover.</li> </ul>	<ul style="list-style-type: none"> <li>General reserves to be held according to the policy.</li> <li>Council to ensure that contracts in excess of £500 are suitably worded.</li> <li>Staff to keep evidence of insurance and risk assessments for all contractors.</li> </ul>
	Loss of cash through theft or dishonesty	Medium	<ul style="list-style-type: none"> <li>Regular payments are encouraged to be via bank transfer.</li> <li>No petty cash held.</li> <li>Fidelity Guarantee insurance in place to cover all money held by the Council.</li> </ul>	<ul style="list-style-type: none"> <li>Insurance documents reviewed annually by Full Council.</li> <li>References to be obtained for staff.</li> <li>Payments are published in the minutes, which are placed on website</li> <li>Clerk to be accompanied to the bank when banking more than £500 of cash.</li> <li>Encourage the use of bank transfers</li> <li>Monthly bank reconciliation completed by RFO and approved by Full Council.</li> </ul>
	Financial control and records	Medium	<ul style="list-style-type: none"> <li>Monthly bank reconciliation to be prepared by the Clerk, verified by Full Council and signed and dated by the Chairman.</li> <li>Monthly payments of account to be signed and dated by the Clerk and presented at Full Council meetings, a resolution agreed and then signed by the Chairman.</li> <li>Two Cllrs to verify the invoices presented for payment and to sign the payment sheet. Payments are set up by the Clerk and finished by two appointed Cllrs.</li> <li>Internal auditor appointed.</li> <li>Financial approvals and expenditure to be filed with the invoices.</li> </ul>	<ul style="list-style-type: none"> <li>RFO and internal auditor appointed.</li> <li>Financial Regulations to be reviewed annually.</li> <li>Annual review by internal and external auditor and their reports to be presented to the Full Council.</li> <li>Signatories on the accounts to be reviewed annually.</li> <li>Clerk to present quarterly the actual to budget expenditure and a statement of variants to the Full Council.</li> </ul>
	Comply with HMRC regulations	High	<ul style="list-style-type: none"> <li>VAT returns are completed by the Clerk quarterly.</li> <li>Pay roll is run by the Clerk and checked by the Chairman and Vice Chairman. It is submitted monthly online and the employer's annual return is submitted within the prescribed time frame.</li> <li>Internal and external auditor appointed.</li> </ul>	<ul style="list-style-type: none"> <li>VAT returns are reconciled with all bank accounts and reported to the Council.</li> <li>Checked by the internal auditor.</li> </ul>

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	Sound budgeting to underlie annual precept	Medium	<ul style="list-style-type: none"> <li>• All monies spent against the budget to be in accordance with the Financial Regulations.</li> <li>• Budget preparation annually.</li> <li>• Asset register updated and reviewed annually.</li> <li>• Internal auditor appointed.</li> <li>• Training available and encouraged for staff and Cllrs.</li> <li>• Details of earmarked reserves in the budget.</li> </ul>	<ul style="list-style-type: none"> <li>• Full Council draft budget for the three-year forecast to be prepared in accordance with the Financial Regulations and approved at the December meetings.</li> <li>• Salary budgets to be reviewed at least annually for the following financial year.</li> <li>• Final budget and proposed precept to be approved by the Full Council during the January meeting.</li> <li>• Clerk to report expenditure against the budget and explanation of material variances quarterly.</li> <li>• Reserves reviewed annually and changes in earmarked reserves are approved by Full Council.</li> <li>• Appoint an internal auditor and act in accordance with their recommendations.</li> <li>• Full Council to approve subscriptions annually.</li> </ul>
	Complying with borrowing restrictions	Low	<ul style="list-style-type: none"> <li>• No borrowing at present.</li> </ul>	
<b>Liability</b>	Risk to third party, property or individuals	Medium	<ul style="list-style-type: none"> <li>• Insurance cover for public liability in place.</li> <li>• Risk assessments carried out and reviewed when required.</li> <li>• Health and Safety Policy in place which is reviewed annually.</li> <li>• Clerk acts as the H&amp;S Officer.</li> <li>• Tree and Memorial inspections in place.</li> <li>• Ensure all contractors have adequate insurance.</li> </ul>	<ul style="list-style-type: none"> <li>• Health and safety matters to be reported to Full Council.</li> <li>• Insurance documents reviewed by Full Council annually.</li> <li>• Health and Safety Policy to be reviewed annually.</li> </ul>
	Legal liability as consequence of asset ownership	High	<ul style="list-style-type: none"> <li>• Insurance is in place.</li> <li>• 6 monthly checks are in place for the play equipment.</li> <li>• Risk assessments in place and reviewed.</li> <li>• Trees investigated when damage reported. Tree survey carried out in 2024</li> </ul>	<ul style="list-style-type: none"> <li>• Insurance documents to be reviewed by Full Council annually.</li> <li>• ACSO carries out a biweekly visual inspections on the play areas and a 6 monthly inspection</li> </ul>

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			and recommended works actioned. Next Tree survey to be carried out in 2026 and every 2 years.	is carried out by a play area inspector. Reports are reviewed, work actioned if needed and records filed. • Council to act on the recommendations in the tree survey.
<b>Employer Liability</b>	Comply with employment law	Medium	<ul style="list-style-type: none"> <li>As a member of Hampshire Association of Local Councils (HALC), National Association of Local Councils (NALC) and Society of Local Council Town Clerks (SLCC) their advice can be sought.</li> <li>Compliance with Employment Law and Health and Safety regulations.</li> <li>Equality and Diversity Policy in place.</li> <li>Health and Safety Policy in place.</li> <li>Insurance in place.</li> <li>Staff contracts to be updated when required.</li> <li>All members of staff to be given a contract of employment on appointment.</li> <li>Employer's liability insurance cover.</li> </ul>	<ul style="list-style-type: none"> <li>Annual renewal to these organisations to be presented to the Full Council.</li> <li>Policies to be reviewed annually.</li> <li>Professional advice to be requested when needed.</li> <li>Training available for Clerk and Councillors</li> <li>Insurance documents reviewed annually by Full Council.</li> <li>Annual review of Health and Safety Policy.</li> </ul>
	Comply with HMRC requirements	Medium	<ul style="list-style-type: none"> <li>Regular advice is issued by HMRC.</li> <li>Internal and external auditor to carry out annual checks.</li> <li>Pay roll to be maintained as required by the Inland Revenue.</li> </ul>	<ul style="list-style-type: none"> <li>Reports from the auditors to be presented to the Council.</li> <li>Payroll is checked by the Chairman and Vice Chairman</li> </ul>
<b>Legal Liability</b>	Ensuring activities are within legal powers	High	<ul style="list-style-type: none"> <li>Clerk to clarify legal position on any new proposals when required.</li> </ul>	<ul style="list-style-type: none"> <li>Legal advice to be sought where necessary.</li> </ul>
	Proper and timely reporting via the minutes	Medium	<ul style="list-style-type: none"> <li>The Full Council meets every month. Minutes of all the previous meetings are always received, approved and signed by the Chairman of the Council. Minute pages are numbered correctly.</li> </ul>	<ul style="list-style-type: none"> <li>Draft minutes are added to the website when circulated to Councillors and updated when approved.</li> <li>Hard copies of the approved minutes and appendices are stored in the Clerks house.</li> </ul>
	Proper document control	Medium	<ul style="list-style-type: none"> <li>Land and buildings registered at Land Registry and copies kept in files.</li> </ul>	<ul style="list-style-type: none"> <li>Spot checks by a nominated Councillor.</li> </ul>
<b>Council</b>	Councillors' obligation to declare DPI's	High	<ul style="list-style-type: none"> <li>Councillors to complete Declaration of Pecuniary Interests (DPI) forms which are returned to Winchester City Council and should be updated by Councillors as and when required.</li> </ul>	<ul style="list-style-type: none"> <li>Councillor DPI forms available on Winchester City Councils website and the Council's website.</li> </ul>

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			<ul style="list-style-type: none"> <li>DPI's to be declared at meetings when necessary.</li> <li>Councillors to inform the Clerk of any gifts and hospitality received.</li> </ul>	<ul style="list-style-type: none"> <li>DPI's to be noted in the minutes.</li> <li>Records to be kept of gifts and hospitality received.</li> </ul>
	Council acting improperly	High	<ul style="list-style-type: none"> <li>Councillors are to follow the adopted Code of Conduct.</li> <li>Procedures to be followed as detailed in Standing Orders, Financial Regulations, Terms of Reference for Committees and all other approved policies.</li> <li>All Council decisions are recorded in the meeting minutes.</li> <li>Training for Cllrs and staff available and encouraged.</li> <li>Advice available from HALC and SLCC.</li> <li>Scheme of delegation in place.</li> <li>Legal expenses, fidelity guarantee and libel and slander insurance cover in place.</li> <li>All documents relating to Council business to be held in at the Clerks house in an orderly system and destroyed according to the Document Retention Policy.</li> </ul>	<ul style="list-style-type: none"> <li>Appointment of suitably qualified staff.</li> <li>Clerk to advise the Council to ensure it is complying with relevant legislation.</li> <li>The approved Code of Conduct should be followed and reviewed and updated on a regular basis.</li> <li>Breaches to the Code to be reported to the Monitoring Officer.</li> <li>Standing Orders, Financial Regulations, Terms of Reference, Complaints Procedure and all other policies are reviewed and approved annually.</li> <li>Council decisions are clearly minuted and the minutes are kept for future reference.</li> <li>All Cllrs to complete DPI forms and to attend training as per Standing Orders.</li> <li>The Transparency Code is adhered to.</li> <li>Membership of ICO renewed annually.</li> <li>Insurance documents reviewed annually by the Full Council.</li> </ul>
	Discrimination – the Council or its employees acting in a discriminatory and/or illegal manner	Medium	<ul style="list-style-type: none"> <li>The Council will act in accordance with current best practice.</li> <li>Equality and Diversity Policy in place.</li> </ul>	<ul style="list-style-type: none"> <li>The Council will endeavour not to discriminate in any of its dealings and actions.</li> <li>The policy is reviewed annually.</li> </ul>
	Data Protection	Medium	<ul style="list-style-type: none"> <li>The Council is registered with the Data Protection Agency and has a Data Protection Policy.</li> </ul>	<ul style="list-style-type: none"> <li>Annual renewal of registration to be confirmed at a Council meeting along with approval of the policy.</li> </ul>

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				<ul style="list-style-type: none"> <li>The Council has appointed a Data Protection Compliance Officer to comply with the GDPR and will make other relevant changes to the way it conducts its business to comply.</li> </ul>
	Freedom of Information Act	Medium	<ul style="list-style-type: none"> <li>The Council has a model publication scheme published on the website.</li> </ul>	<ul style="list-style-type: none"> <li>The Parish Clerk will report to the Council any requests made under the FOI Act and the scheme is reviewed annually.</li> </ul>
	Loss of records	Medium	<ul style="list-style-type: none"> <li>The Council's records are stored either on paper, electronically or both.</li> <li>All paperwork is stored in locked cabinets where possible.</li> </ul>	<ul style="list-style-type: none"> <li>Electronic files are stored in the Cloud.</li> <li>Council documents are held according to the Document Retention Policy.</li> <li>The Data Protection Policy is reviewed annually.</li> <li>Proper handover and induction for new staff.</li> </ul>
	Loss of key staff	Medium	<ul style="list-style-type: none"> <li>Most of the Councils work can be carried out by each member of staff.</li> <li>In the absence of staff, a Councillor or Locum Clerk will provide cover.</li> <li>Appropriate notice periods in staff contracts.</li> <li>All documents stored in OneDrive.</li> <li>In the event that something happens to the Clerk all passwords are written down and kept in an envelope and stored with the Chairman (as per HALC's recommendations)</li> </ul>	<ul style="list-style-type: none"> <li>All holiday requests to be made with notice.</li> <li>Proper handover and inductions for new staff.</li> </ul>
	IT failure or theft	Medium	<ul style="list-style-type: none"> <li>All data is stored on OneDrive.</li> <li>All computers are password protected.</li> </ul>	<ul style="list-style-type: none"> <li>Staff to protect passwords.</li> <li>All devices have anti-virus software.</li> </ul>
	Business Continuity	Medium	<ul style="list-style-type: none"> <li>Scheme of delegation in place.</li> <li>Insurance in place.</li> <li>Member of HALC.</li> <li>Clerk is a member of SLCC.</li> <li>Risk assessments.</li> </ul>	<ul style="list-style-type: none"> <li>Scheme of delegation reviewed annually.</li> <li>On-going staff training.</li> <li>Risk assessments updated annually.</li> <li>Staff to follow national rules and guidelines.</li> </ul>
	Slandorous / libellous statements by employees / Councillors	Low	<ul style="list-style-type: none"> <li>Insurance is in place for libel and slander.</li> </ul>	<ul style="list-style-type: none"> <li>The insurance policy is reviewed annually by the Full Council.</li> </ul>

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AREA	RISK	LEVEL	CONTROL OF RISK	MEANS OF CONTROL
	Inability of the Council to make decisions due to national crisis		<ul style="list-style-type: none"> <li>Scheme of Delegation</li> </ul>	<ul style="list-style-type: none"> <li>Regular Review of the Scheme of Delegation</li> </ul>
<b>Contractors</b>	Inadequate contracting arrangements and poor contractors' performance	High	<ul style="list-style-type: none"> <li>Procedures to be defined in Council Standing Orders.</li> <li>All contracts to be authorised by the Council and reviewed annually.</li> <li>Performance to be monitored by Council staff.</li> </ul>	<ul style="list-style-type: none"> <li>Procedures to be reviewed annually by the Council.</li> <li>Contracts to be reviewed annually by the Clerk and reported to the Council prior to renewal.</li> <li>Inadequate performance to be reported to the Council immediately following detection for a resolution.</li> </ul>

Reviewed and approved at The Full Council meeting held on 17 April 2023 and 4 April 2024 and 14 April 2025.

To be reviewed yearly