

Odiham Parish Council – Annual Risk Assessment 2023/2024				
AREA	RISK	LEVEL	CONTROL MEASURE	CONTROL METHOD
Finance	Effective and secure Banking	High	<ul style="list-style-type: none"> <li>Financial Regulations.</li> <li>Internal Controls.</li> <li>Reserves Policy.</li> <li>Investment Policy.</li> <li>Finance Committee.</li> <li>Scheme of Delegation.</li> <li>Online banking with 2 administrators.</li> <li>Dual signatories for banking transactions.</li> <li>Online banking with 2 Councillors appointed to complete the payment process.</li> <li>Insurance cover for loss of money “in transit”, in the private residence of employee, in OPC’s premises.</li> <li>Internal Audit.</li> </ul>	<ul style="list-style-type: none"> <li>RFO monthly reconciliation of banks which are counter signed by the Finance Chair on a quarterly basis.</li> <li>Quarterly review of all banks and investments by Finance Committee.</li> <li>A monthly payment listing is presented to full Council with 2 Councillors appointed to approve.</li> <li>Annual review of Financial Regulations or following NALC updates or changes in legislation.</li> <li>Regular review of Internal Controls, Investment Strategy and Reserves Policy.</li> <li>Bank signatories minuted by full Council annually.</li> <li>The Clerk has authority to move funds between OPC’s accounts to ensure adequate cash flow.</li> </ul>
	Effective and secure Investments	Medium	<ul style="list-style-type: none"> <li>Investment Strategy.</li> <li>Finance Committee.</li> <li>Internal Audit.</li> <li>Scheme of Delegation.</li> <li>Multiple bank accounts.</li> </ul>	<ul style="list-style-type: none"> <li>Quarterly review of investments by Finance Committee.</li> <li>All investments made in accordance with Investment Strategy deposited across multiple accounts to minimise risk.</li> <li>All accounts reconciled and reviewed by RFO on a monthly basis.</li> <li>Keep each investment fund/account below the FSCS limit where possible.</li> <li>Follow Internal Auditor’s advice.</li> <li>The Clerk has authority to move funds between OPC’s accounts to ensure adequate cash flow.</li> </ul>
	Loss of income or need to provide essential services upon critical damage, loss or non-performance of third party.	Medium	<ul style="list-style-type: none"> <li>Scheme of Delegation.</li> <li>Reserves Policy.</li> <li>All contractors involved with contracts in excess of £500 to provide proof of public liability cover.</li> <li>Annual lease for Chapel Cottage.</li> <li>Waiting list held for allotments.</li> <li>3 year business plan for Bridewell.</li> </ul>	<ul style="list-style-type: none"> <li>General reserves held equating to 3-6 months running costs – with quarterly reviews.</li> <li>Insurance policy reviewed annually.</li> <li>Staff to source evidence of insurance and risk assessments for all contracts in excess of £500.</li> <li>Regular reviews of services and contracts by staff and committees.</li> <li>Council focus on generating income for The Bridewell.</li> <li>Provide sufficient budgets for cemetery maintenance.</li> </ul>

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				<ul style="list-style-type: none"> <li>Clerk/RFO, working group, Finance Committee and Amenities Committee to keep Bridewell income under regular review.</li> </ul>
	Loss of cash through theft or dishonesty	Medium	<ul style="list-style-type: none"> <li>No cash handling policy.</li> </ul>	
	Failure to comply with HMRC regulations	Medium	<ul style="list-style-type: none"> <li>VAT returns submitted through Tax Digital.</li> <li>Scribe</li> <li>HMRC PAYE payroll system.</li> <li>HMRC helpline for advice.</li> <li>Internal Audit.</li> <li>External Audit.</li> <li>RFO Staff training where required.</li> <li>Professional advice line through SLCC.</li> </ul>	<ul style="list-style-type: none"> <li>Use HMRC helpline when necessary or ask accountant for advice.</li> <li>Registered for Tax Digital and submit quarterly VAT returns through the finance package.</li> <li>Payroll is calculated and submitted on HMRC Payroll.</li> <li>VAT returns are reconciled with all bank accounts and reported to Finance Committee quarterly and full Council annually.</li> <li>Seek professional advice for new projects and services.</li> </ul>
	Failure to keep track of spending	High	<ul style="list-style-type: none"> <li>Scribe.</li> <li>RFO.</li> <li>Finance Committee.</li> <li>Financial Regulations for procurement.</li> </ul>	<ul style="list-style-type: none"> <li>Invoices entered into Scribe and reconciled with bank statements monthly.</li> <li>Monthly budget position reports reviewed by RFO.</li> <li>Quarterly budget position reports reviewed by Finance Committee.</li> <li>Half year position reviewed by Finance Committee and end of year position forecasted.</li> <li>Staffing Committee to regularly review staffing budgets.</li> <li>Finance Chair, Internal Auditor and Deputy Clerk have viewing rights to Scribe.</li> </ul>
	Adequate budgeting and annual precept to cover the Council's operations	Medium	<ul style="list-style-type: none"> <li>Budget Workshop for all Councillors and Staff.</li> <li>Strategic Plan.</li> <li>Asset Register.</li> <li>Finance Committee.</li> <li>Internal Audit.</li> <li>Service contracts.</li> <li>Independent play area inspections.</li> </ul>	<ul style="list-style-type: none"> <li>Full review of half year position by Finance Committee.</li> <li>Draft budgets to be prepared in accordance with the financial regulations and reviewed at budget workshop and Finance Committee prior to the full Council meeting in January.</li> <li>Budget and proposed precept to be approved together at the January Council meeting.</li> <li>Quarterly reviews of expenditure against budgets.</li> <li>Regular inspection of assets and liaison with contractors.</li> </ul>

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			<ul style="list-style-type: none"> <li>• Training</li> </ul>	<ul style="list-style-type: none"> <li>• Annual review of OPC's subscriptions and contracts.</li> <li>• 2 reviews of Strategic Plan per year including a review prior to the budget setting process.</li> <li>• Ensure method of keeping up-to-date with changes in sector legislation and costs in services.</li> <li>• Annual review of OPC's charging policy.</li> <li>• Earmarked Reserves listing recorded on Scribe.</li> <li>• Training and CPD for staff and Councillors to understand required expenditure arising from changes in legislation and OPC's liabilities.</li> </ul>
	Compliance with borrowing restrictions	Low	No borrowing at present.	
<b>Security</b>	Buildings	Medium	<ul style="list-style-type: none"> <li>• Buildings insurance.</li> <li>• Asset register.</li> <li>• Buildings security considered as a high priority.</li> <li>• Manage number of key holders.</li> <li>• Risk assessments.</li> </ul>	<ul style="list-style-type: none"> <li>• Annual review of insurance.</li> <li>• Annual review of asset register.</li> <li>• Minimise key holders (check limits with insurer – 20 maximum, Police approved key safe acceptable).</li> <li>• Record when keys are borrowed &amp; returned.</li> <li>• Open premises for contractors wherever possible rather than giving the key directly.</li> <li>• Clerk to notify insurer of every asset addition and deletion at time of acquisition or disposal.</li> <li>• Professional fire risk assessment for Bridewell.</li> <li>• Council to consider self insurance for properties.</li> </ul>
	Theft	Medium	<ul style="list-style-type: none"> <li>• Contents insurance cover for Office.</li> </ul>	<ul style="list-style-type: none"> <li>• Annual review of insurance.</li> <li>• Annual review of risk assessment.</li> <li>• Secure premises as a high priority, eg repair broken locks immediately.</li> <li>• Internal offices and cabinets locked.</li> <li>• Minimal equipment stored in Parish office.</li> <li>• No cash stored in office.</li> </ul>

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<b>Assets</b>	Protection of physical assets	Medium	<ul style="list-style-type: none"> <li>Assets Register.</li> <li>Insurance cover for buildings and play equipment.</li> <li>Land registered with Land Registry.</li> <li>Inspection regimes.</li> <li>Amenities Committee.</li> </ul>	<ul style="list-style-type: none"> <li>Annual review of insurance.</li> <li>Annual review of asset register.</li> <li>New items added to asset register and insurance policy in a timely manner.</li> <li>Regular inspections of assets by staff and service contractors.</li> <li>Parish Office available to take public reports.</li> <li>Concerns reported to Amenities Committee on a quarterly basis.</li> </ul>
	Maintenance of buildings	Medium	<ul style="list-style-type: none"> <li>Buildings maintenance programme.</li> <li>Regular inspections.</li> <li>Adequate budget provision and earmarked reserves.</li> <li>Amenities Committee.</li> <li>Strategic Plan.</li> <li>Professional advice.</li> </ul>	<ul style="list-style-type: none"> <li>Visual inspections by Amenities Officer.</li> <li>Amenity Areas Committee reviews inspection programme at 6 monthly intervals.</li> <li>Amenity Areas Committee consider rolling R&amp;M programme and input to the Strategic Plan.</li> <li>Seek professional advice and reports where required.</li> </ul>
	Maintenance of play areas	High	<ul style="list-style-type: none"> <li>Compliance with RoSPA guidelines.</li> <li>Regular inspections.</li> <li>Amenities Committee.</li> <li>Adequate budget provision and earmarked reserves.</li> <li>Strategic Plan.</li> </ul>	<ul style="list-style-type: none"> <li>All play areas are inspected weekly by grounds contractor, additional 2 weekly check by Amenities Officer plus full annual independent inspection.</li> <li>Annual review of inspection records by Amenity Committee.</li> <li>Significant R&amp;M reported to Amenities Committee quarterly.</li> <li>Respond to medium and high risk issues as identified.</li> <li>Ensure adequate budget provision when setting budget.</li> <li>Build earmarked reserve for low priority issues and complete replacements in accordance with anticipated life of equipment.</li> </ul>
<b>Legal</b>	Public Liability	High	<ul style="list-style-type: none"> <li>Insurance cover for public liability and Hirers Liability.</li> <li>H&amp;S Policy.</li> <li>Proper R&amp;M of OPC's assets.</li> <li>All H&amp;S matters considered as a high priority.</li> <li>Clerk acts as Responsible H&amp;S Officer.</li> <li>H&amp;S training for staff and Councillors.</li> <li>Risk Assessments.</li> </ul>	<ul style="list-style-type: none"> <li>Annual review of insurance by full Council.</li> <li>Annual review of H&amp;S policy or following change in legislation or circumstances.</li> <li>Risk assessments carried out and reviewed when required.</li> <li>Annual check of 3<sup>rd</sup> party insurance hirers by Staff.</li> <li>Ensure all contractors have adequate insurance.</li> <li>Staff to obtain risk assessments and insurance for contracts</li> </ul>

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			<ul style="list-style-type: none"> <li>• Tree Inspection Policy.</li> <li>• Bridewell hiring conditions.</li> <li>• Policy on hiring OPC's land and equipment.</li> <li>• Memorial Testing Policy.</li> </ul>	<ul style="list-style-type: none"> <li>• over £500 and method statements for large projects.</li> <li>• Regular liaison with Bridewell hirers and tenants.</li> <li>• High risk H&amp;S matters to be reported to full Council and actioned asap.</li> <li>• Training schedule regularly reviewed by Clerk and Staffing Committee.</li> <li>• Compulsory H&amp;S training for key roles.</li> <li>• Annual review of H&amp;S Policy or following significant change in legislation or circumstances.</li> </ul>
	Employer Liability	High	<ul style="list-style-type: none"> <li>• Staffing Committee.</li> <li>• Qualified Clerk.</li> <li>• Compliance with employment law.</li> <li>• Compliance with H&amp;S at Work Act 1974 and Management of Health &amp; Safety at Work Regulations 1999 + other specific, relevant H&amp;S legislation.</li> <li>• Compliance with Equality Act 2010.</li> <li>• Essential Employment Law training for Staffing Committee, Clerk and any other member of staff with line management responsibilities.</li> <li>• Health &amp; Safety Policy.</li> <li>• HALC HR support.</li> <li>• Employers Liability Insurance.</li> <li>• Legal insurance cover.</li> <li>• Fidelity guarantee insurance cover.</li> </ul>	<ul style="list-style-type: none"> <li>• Annual review of staff structure.</li> <li>• At least 2 Staffing Committee meetings per year.</li> <li>• Monthly support meetings to Clerk.</li> <li>• Seek professional advice wherever possible.</li> <li>• Urgent employment law matters to be reported to Staffing Committee or full Council (whichever is most suitable and minimising any disclosure of personal data).</li> <li>• High risk H&amp;S matters to be reported to Staffing Committee or full Council (whichever is most suitable &amp; minimising any disclosure of personal data).</li> <li>• Training schedule regularly reviewed by Clerk and Staffing Committee.</li> <li>• Annual review of insurance.</li> <li>• Annual review of H&amp;S Policy or following significant change in legislation or circumstances.</li> </ul>
	Acting lawfully	Medium	<ul style="list-style-type: none"> <li>• Qualified Clerk with membership of SLCC.</li> <li>• Training and CPD for Staff and Councillors.</li> <li>• Compliance with key sector legislation: <ul style="list-style-type: none"> <li>• Local Government Acts 1972 and 2003 and Misc Provision 1974.</li> <li>• Local Government Finance Act 1988.</li> <li>• Localism Act 2011.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Annual review of Standing Orders.</li> <li>• Annual review of Financial Regulations.</li> <li>• Ensure all Councillors have completed DPI forms and review annually.</li> <li>• Regular review of Code of Conduct including review against national model and local district.</li> <li>• The appointment of suitably qualified and experienced staff.</li> </ul>

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			<ul style="list-style-type: none"> <li>Local Audit and Accountability Act 2014 &amp; Smaller Authorities Regulations 2015.</li> <li>Local Authorities Cemeteries Order 1977.</li> <li>GDPR 2018.</li> <li>Equality Act 2010.</li> <li>Sound and reliable sources of advice – eg HALC, NALC &amp; SLCC.</li> <li>Legal expenses insurance cover.</li> <li>Fidelity guarantee insurance cover.</li> <li>Libel &amp; slander insurance cover.</li> <li>Scheme of Delegation.</li> <li>Internal Auditor.</li> <li>Monitoring Officer.</li> <li>Membership of HALC and NALC.</li> </ul>	<ul style="list-style-type: none"> <li>Training schedule regularly reviewed by Clerk and Staffing Committee. CPD encouraged and supported.</li> <li>Clerk to advise Council on acting within legal powers and complying with relevant legislation.</li> <li>Clerk (or committee with delegated authority) to obtain advice where required.</li> <li>Clear policies on how OPC will comply with legislation.</li> <li>Council decisions to be clearly minuted including decision, value and power to act (should OPC lose the General Power of Competence).</li> <li>Promote transparency by publishing as much Council business as possible on OPC's website.</li> <li>Membership of ICO.</li> <li>Interim and annual auditor by Internal Auditor.</li> <li>Report corporate breaches to Monitoring Officer.</li> </ul>
	Loss of key staff	Medium	<ul style="list-style-type: none"> <li>Business Continuity Plan.</li> <li>Staffing Committee and clear staffing policies.</li> <li>Staff contracts.</li> <li>Annual appraisals.</li> <li>Regular 1-2-1 meetings for all staff.</li> <li>Appeals panel and related policies.</li> <li>Data Retention Policy.</li> <li>Second bank administrator.</li> </ul>	<ul style="list-style-type: none"> <li>Regular support meetings to Clerk.</li> <li>Regular 1-2-1 meetings better Clerk (line manager) and other staff.</li> <li>Review of continuity plan.</li> <li>Succession planning.</li> <li>Appropriate notice periods in staff contracts.</li> <li>Comprehensive records and reports.</li> <li>Ensure staff annual leave does not impact on business continuity.</li> <li>Proper handover and induction plans with staff changes.</li> <li>Staffing Committee and Appeals Panel to respond to matters arising in a timely manner and in accordance with policies.</li> </ul>
<b>IT &amp; Council Records</b>	Threat of IT failure and loss of IT records	Medium	<ul style="list-style-type: none"> <li>Data Retention Policy.</li> <li>Professional IT support.</li> <li>Secure areas on Council server, password protected.</li> <li>Daily IT back-ups.</li> </ul>	<ul style="list-style-type: none"> <li>Regular review of IT security practices.</li> <li>Regular review of Data Retention Policy.</li> <li>Staff to ensure premises are secured.</li> <li>Staff to back-up important documents.</li> </ul>

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			<ul style="list-style-type: none"> <li>• Anti-virus software.</li> </ul>	<ul style="list-style-type: none"> <li>• Daily back-up of server files.</li> </ul>
	Loss of paper records		<ul style="list-style-type: none"> <li>• Data Retention Policy.</li> <li>• Building security.</li> <li>• External storage.</li> </ul>	<ul style="list-style-type: none"> <li>• Regular clean up in office.</li> <li>• Staff to ensure premises are secured - internal office doors and filing cabinets are locked.</li> <li>• Legal and burial papers are filed in fireproof cabinets wherever possible.</li> <li>• Some historic records are held offsite in the North Chapel or Hampshire Archives.</li> </ul>
<b>Business Continuity</b>	Loss of key staff.		<ul style="list-style-type: none"> <li>• Business Continuity Plan.</li> <li>• Scheme of Delegation.</li> <li>• Insurance.</li> <li>• Membership of HALC.</li> <li>• Staffing Committee.</li> <li>• Second key holders and banking admins.</li> <li>• Record of critical passwords.</li> </ul>	<ul style="list-style-type: none"> <li>• Regular review of Business Continuity Plan.</li> <li>• Regular review of Scheme of Delegation.</li> <li>• Regular dialogue between staff.</li> <li>• Regular training of staff.</li> <li>• Regular dialogue with Councillors.</li> <li>• Ensure record of passwords is kept up to date and in secure place.</li> </ul>
	National crisis.		<ul style="list-style-type: none"> <li>• Business Continuity Plan.</li> <li>• Scheme of Delegation.</li> <li>• Adequate banking signatories and admins.</li> <li>• Record of critical passwords.</li> <li>• Website.</li> </ul>	<ul style="list-style-type: none"> <li>• Regular review of Scheme of Delegation.</li> <li>• Timely risk assessment of new threats, eg Covid.</li> <li>• Ensure adequate banking signatories and second banking administrator.</li> <li>• Ensure record of passwords is kept up to date and in secure place.</li> <li>• Keep website up-to-date with key policies and information.</li> </ul>

Reviewed and approved at OPC meeting held on: 16<sup>th</sup> January 2024

Signed by the Chairman: *Ellie A McFarlane*