WILLINGHAM PARISH COUNCIL
RISK ASSESSMENT

Reviewed 12.03.26

Mission Statement: To provide services for, and manage and maintain the assets of, the village of Willingham, within the law and the resources provided by the annual precept and other incomes, considering the wishes of the residents and obtaining value for money.

Aim	Risk	Method used to minimise risk	Person(s) responsible
1. To ensure compliance with the relevant Acts of Parliament, Parish Council's Standing Orders and Code of Conduct.	1. Lack of knowledge of regulations and codes.	1. Ensure that all Councillors have copies of relevant Acts, Code of Conduct, Standing Orders, Financial Regulations. Highlight essential parts and provide training where possible.	Chair, RFO
	2. Absence of Standing Orders.	2. Ensure that Standing Orders are produced, understood by councillors, and reviewed at least once a year.	Chair, RFO
	3. Actions by the PC outside its powers laid down by Parliament.	3. As at I above but ensure that powers are extracted into an effective summary.	Chair, RFO
	4. Lack of commitment to regulations and procedures.	4. Regular reference to appropriate regulations in agenda items. Possible delegation of responsibilities to individual councillors.	Chair, RFO, All councillors
	5. Items purchased without proper tendering procedures, resulting in accusations of commercial favouritism.	5. Ensure that all councillors are aware of regulations re estimates and full tender procedures. Introduce practice of estimates for all purchases over an agreed figure.	RFO
	6. Payments made without prior approval and adequate control.	6. Ensure all payments are approved in Council meetings and recorded in the Minutes. Avoid the use of cash payments.	RFO
	7. Lack of control of signatories to cheques.	7. Keep authorised signatories to a minimum consistent with practicalities.	RFO
	8. VAT not properly accounted for, resulting in overclaims and large demands from Customs & Excise.	8. Ensure appropriate publications held and that Clerk has good knowledge of regulations.	Chair, RFO

2. To identify and regularly review the Council's priorities	1. Lack of knowledge of how to set objectives, set priorities and identify risks to their achievement. 2. Lack of commitment by council members. 3. No risk analysis carried out. 4. No steps taken to combat identified risks	1. All councillors to be made aware of need for objectives and identification of risk. Attend training sessions if practicable. 2. Add risk assessment to agenda at least quarterly, reviewing particular items in rotation, and minuting results against those items. 3. As at 1 above. Ensure that completion of risk assessment is given high priority, as a requirement of Audit Commission. 4. As a 2 above	Chair, Clerk, all councillors Clerk Chair, Clerk, all councillors

3. To form a partnership with other council and government organisations in order to achieve adequate two-way communications and influence	1. Lack of effective lines of communication with other organisations. 2. Lack of effective lines of communication with parishioners. 3. Lack of preparation on subjects requiring influence. 4. Lack of confidence by parish councillors.	1. Note all communication lines which are essential or beneficial and make information available to all councillors. Establish contacts by name and where possible face-to-face. 2. Take every opportunity to publicise the role of the PC. Create a parish newsletter if none exists. Make effective use of notice boards, fliers' and parish council website. 3. Create an annual PC plan and put to the parishioners for comment. 4. Ensure that all councillors are aware of the need for careful research and are guided as to where to obtain relevant information on issues under discussion. As at 1 above. Experienced councillors to assist newcomers to establish essential contacts.	Clerk Chair, Clerk, all councillors Clerk Clerk, all councillors

4. To ensure that all councillors are aware of their responsibilities, and possible liabilities, and to provide adequate insurance cover for all possible risk.	1. Lack of knowledge of possible culpability and liability of councillors. 2. Lack of education of councillors regarding culpability. 3. Inadequate insurance cover — property, personal liability, employer's liability.	1. Creation of Standing Orders and familiarisation with those where greatest risk occurs. Councillors to be familiar with Code of Conduct. Ensure there is an Agenda item on Declarations of Interest at every meeting. Councillors to declare all relevant interests as necessary. 2. As at I above. Delegate responsibility to one or two councillors to assist newcomers to understand culpability. Attend training courses. 3. Insurance cover to be reviewed annually.	Clerk, all councillors Clerk, all councillors Clerk and all councillors
5. To keep appropriate books of account accurately and up-to-date throughout the financial year.	1. l. Lack of knowledge of accounting requirements. 2. Lack of commitment to accounting requirements. 3. Bank charges unnecessarily incurred. 4. Failures and inaccuracies in recording amounts, totals in books of account and bank reconciliations. 5. Inaccuracies and interest losses caused by account transfers. 6. The most beneficial interest terms not being employed. 7. Books of account not kept up-to-date and invoices not posted promptly. 8. Internal controls not in place or not operated. 9. Payments missed or delayed due to inadequate filing of invoices. 10. Clerk taken ill or leaves without replacement.	l. Ensure that all councillors are familiar with current Financial Regulations. Regularly review Financial Regulations. 2. As at 1 above. RFO to produce financial report at all meetings. Internal audit reports to be made available to all councillors and any recommendations to be acted upon promptly. 3. RFO to carry out regular inspection of books of account. Internal audit to be undertaken periodically during the financial year. 4. RFO to ensure that books of account are formatted in such a way that internal controls are included and activated. Regular internal audits to advise on what internal controls are required. 5. Keep number of accounts to a minimum but ensure that any large credit balances are deposited in an interest-bearing account. 6. Ensure favourable interest rate is obtained in deposit accounts, review against alternatives, bearing in mind the risks in changing accounts. 7. Regular checks by RFO and internal auditor. Financial reports at all meetings. 8. As at 7 above. 9. As at 7 above. 5. Appoint a councillor to be familiar with all aspects of financial matters.	Clerk, all councillors RFO RFO RFO RFO RFO RFO RFO Chair

6. To ensure that payments made from council funds and the use of assets represent value for money, are adequately managed, and comply generally with the wishes of the residents.	1. Lack of knowledge of wishes of residents. 2. Use of funds not giving value for money. 3. Use of funds not in accordance with the wishes of the residents. 4. Charges for use of facilities inadequate. 5. Fund-raising not properly controlled or not in accordance with the regulations.	1. Use key issues to raise the profile of the PC and to test parishioners views. Create an annual PC plan and put to the parishioners for comment. Ensure residents are consulted on all major financial issues. 2. Effective budget planning process. Creation of annual plan after consultation process. Creation of outline 2/3 year plan. 3. As at I and 2 above. Appointment of RFO to create effective financial management. Internal audit checks to cover consultation process. 4. Effective financial management by RFO. Internal audit checks. 5. All councillors to be aware of need to check regulations before commencing fund-raising activities. Effective management by RFO.	All councillors All councillors All councillors RFO All councillors, RFO
7. To ensure that the annual precept requirement results from an adequate budgetary process; progress against the budget is regularly monitored; and reserves are appropriate.	1. Lack of knowledge of budgetary process and Council regulations. 2. Lack of commitment to budgetary process. 3. Inadequate consideration of requirements for annual precept. 4. Calculations not in accordance with council regulations. 5.Inadequate internal controls with regard to monitoring expenditure. 6.Reserves too	1. Ensure all councillors hold a copy of the parish council's Financial Regulations. Place item on agenda to remind councillors of budget process and actions required. Review Financial Regulations annually. 2, As at I above. Involve all councillors in budgetary process, not solely the Clerk/RFO. 3. Place item on agenda to remind councillors of budget process and actions required. Start consideration of calculation at least 4 months prior to submission date. Create annual plan to assist in process. 4. Checks b RFO and internal auditor. 5. Checks by RFO and internal auditor. Financial and budget progress reports to all PC meetings. 6. As at 5 above.	Clerk/RFO Clerk/RFO, all councillors Clerk All councillors All councillors RFO

8. To explore all possible sources of income and to ensure that expected income is fully received.	1. Lack of knowledge of possible sources of income e.g. grants. 2. Lack of commitment to pursue possible 3. sources of income. 4. Receipts not banked or not banked promptly. 5. Debts not pursued promptly. VAT claims not made promptly or made inaccurately.	1. Ensure Clerk is up-to-date with grants available and application procedures. 2. Councillors and Clerk to be aware of need to take advantage of grants available. 3. Financial and budget progress reports to all PC meetings. 4. As at 3 above. 5. Ensure Clerk/RFO has appropriate and up-to-date VAT official publications.	Chair Chair Clerk/RFO Clerk/RFO Clerk/RFO
9. To ensure that salaries paid to employees and amounts paid to contractors are paid in accordance with council regulations and are adequately monitored.	1. Inappropriate rate of pay to employees. 2. Tax and NI arrangements not in accordance with regulations. 3. Lack of knowledge of PAYE requirements and costs incurred as a result of failure to carry out correct procedures. 4. Amounts paid to contractors inadequately monitored and not in accordance with contract.	1. 1.Ensure employee regulations are available and understood by Clerk. Internal audit checks, 2. As at 1 above. 3. RFO to be thoroughly familiar with all relevant aspects of PAYE and comply with requirements of HMRC in this respect. To use online Basic PAYE Tools and submit details as required. To ensure all payments to HMRC and correct and submitted on time. 4. Internal audit checks.	Clerk/RFO Clerk/RFO Clerk/RFO Clerk/RFO

10. To ensure that year end accounts are prepared on the correct accounting basis, on time, and are supported by an adequate audit trail.	1. Lack of knowledge of PC regulations and procedures. 2. Late or non-submission of annual accounts. 3. Year end accounts not prepared, inaccurate, or not in accordance with PC requirements. 4. Inadequate audit trail from records to final accounts.	1. Ensure that Financial Regulations are in place and regularly reviewed. Attend training seminars where available. 2. Include a time-table in Financial Regulations. Clerk to report progress of annual accounts to meetings. 3. Internal audit checks. 4. As at 3 above.	Clerk/RFO Clerk/RFO Clerk/RFO Clerk/RFO
11. To identify, value and maintain all the assets of the PC, and ensure that asset and investment registers are complete, accurate and properly maintained.	1. Lack of knowledge of assets of PC. 2. Assets lost or misappropriated. 3. Inadequate or inaccurate valuation of assets.	1. Ascertain and record all assets for which PC is responsible. Create permanent asset register in accordance with Audit Commission requirements. 2. Establish who is responsible for security and maintenance of each asset. Appoint councillor responsible for regular monitoring of location and use of assets. 3. Arrange for periodic review of valuations if required (professional valuation where necessary). Internal audit checks.	Clerk All councillors Clerk
12. To comply with appropriate Government legislation regarding disability, racial equality, safeguarding children etc.	1. Lack of knowledge of applicable legislation. 2. Lack of public awareness of applicable legislation. 3. Failure to comply with applicable legislation.	1. Clerk to have all appropriate legislation available. Review liabilities and responsibilities periodically at PC meetings. 2. Include as appropriate in any public consultations. 3. As at 1 above.	Clerk Clerk Clerk
13. To carry out adequate safety checks on all the own assets/equipment for which the council is responsible.	1. Lack of information on properties, buildings and equipment. 2. Lack of knowledge of safety requirements. 3. Lack of commitment to carrying out safety checks.	4. Ensure that all current legislation and advice is held by Clerk. Include in asset register all properties for which PC is responsible. 5. Ensure that all current legislation and advice is held by Clerk. Place subject as item on PC meeting agenda at regular intervals. 6. As at 2 above.	Clerk Clerk Clerk

14. To comply with Health and Safety legislation	1. Lack of risk assessments before any activity organised by the parish council is carried out, e.g. litter picking.	1. Ensure that a risk assessment is carried out and documented before any activity that involves parish council members and/or members of the public.	Clerk and/or councillors
15. To ensure safe storage of all parish council books, deeds and documents and office equipment.	I. Lack of suitable storage facilities at Clerk's home/offce. 2. Lack of safe storage for historical records. 3. Lack of computer knowledge to back up documents held on computer.	1. Ensure Clerk has suitable metal filing cabinet for current documents, cheque books etc and fire-proof container for items such as cemetery records and deeds. 2. Historical Minutes to be archived at Lincoln Archive Office. 3. Clerk to have sufficient training to be able to carry out such tasks on the computer including for online/cloud storage	Clerk and councillors Clerk Clerk
16. To continue to monitor the Cemetery and burial plots available	1. Running out burial spaces	1. To monitor annually and consider options for a cemetery extension when required	Clerk and councillors