

WATER ORTON PARISH COUNCIL RISK MANAGEMENT STRATEGY

Approved by Parish Council on: 27 March 2025
Review 31 July 2025

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WATER ORTON PARISH COUNCIL RISK MANAGEMENT STRATEGY 2025/26

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council to identify any potential inherent risks. The Parish Council, based on a recorded assessment, will take all reasonable practical and necessary steps to reduce or eliminate the risks.

This document has been produced to enable Water Orton Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to mitigate these risks.

FINANCIAL AND MANAGEMENT

Subject	Risk(s) identified	H/ M / L	Management/ Control of Risk
Precept	<p>Adequacy of precept in order for the Council to carry out its Statutory duties.</p> <p>Annual Precept too high/too low or not the result of detailed consideration.</p> <p>Maintain accurate accounts to control budgets.</p>	M	<p>Continue with current system with detailed budget based on past year and current year accounts. The Parish Council uses the Scribe Accounting System.</p> <p>The Finance Working Party involved in reviewing and agreeing budget requirements for forthcoming year and will work to agree action plan and priorities to identify future spending requirements.</p> <p>Reserves and Earmarking considered as part of this process.</p> <p>The precept figure and budget to be reviewed and considered at Council meeting in January. The precept figure is submitted by the Clerk in writing to North Warwickshire Borough Council.</p>

Financial Records	Inadequate records Financial irregularities	M M	<p>The Council subscribes to Scribe Accounting. The Council has instructed Scribe to carry out a Health Check Report.</p> <p>The Council has Financial Regulations which sets out the requirements these are reviewed annually.</p> <p>Clerk keeps accurate and up to date records, Council regularly check bank reconciliations and have access to accounting records as required.</p> <p>Statement of Internal Controls to be adopted and annually reviewed to ensure adequate internal controls are in place. The Website to be updated with financial records.</p>
Bank and Banking	Inadequate checks Banks mistakes	M M	<p>The Council has Financial Regulations which set out banking requirements. Monthly reconciliation to check for accounting and banking errors.</p> <p>Finance procedures to be reviewed annually.</p> <p>Council banks with Unity Trust Bank and all transactions have dual authorisation from Councillors. The Council operate two Unity Trust bank accounts. Unity Current Account and Unity Instant Access.</p>
Reporting and auditing	Non-compliance with internal audit requirements. Non-compliance with statutory requirements for completion approval/approval/ submission of accounts	M M	<p>Appoint appropriately qualified internal auditor annually.</p> <p>Continue to ensure that all accounts and returns are completed and submitted by the deadlines. Annual Return completed and signed by the Council, submitted to internal auditor for completion and signing then checked and sent to External Auditor within time frame.</p>

	and other financial returns.		
Grants	Receipts of Grants	H	Chair to submit funding applications once agreement in Council meeting has taken place. Council to be given full information relating to terms and conditions of grants. Council should ensure spending and reporting deadlines are adhered to.
Charges-rents receivable	Payment	M	Parish Council receives hire fees for the pavilion and rent from leases. Payments taken by cheque or BACs to reduce risk of cash handling. Invoices are produced through Scribe Accounting. Council to consider any bad debts as per Financial Regulations. Fees and Charges reviewed annually. Leases under review.
Grants and support payable	Power to pay Authorisation of Council to pay	M	Grant Policy in place, expenditure goes through the required Council process of approval, minuted and listed on accounts payable schedule Existing procedure adequate. To be reviewed.
Best value accountability	Work awarded incorrectly Overspend on services	M M	Council to follow Financial Regulations relating to best value. Financial Regulations are adequate for most expenditure. Scheme of delegation in place for decisions required between meetings. The Financial Regulations, and Scheme of Delegation were reviewed and updated at the Annual Parish Council on 29 May 2025. The policies were adopted at the Parish Council meetings on 29 May 2025, June 2025 and July 2025.

VAT	Reclaiming/Charging	L	The Council has Financial Regulations which sets out the requirements. VAT claims to be made regularly at least once per annum. Will be checked by Internal Auditor.
Employees	Fraud by staff	L	Fidelity Insurance held and Financial Regulations in place to protect Council from fraud. Dual authorisation bank account provides further protection from fraud and monthly bank reconciliations reduce risk.
Cash	Cash loss	M	Minimal cash handled
STAFF			
Salaries and assoc. costs	Salary paid incorrectly. Unpaid Tax to Inland Revenue	M M	Payroll and all taxations liabilities outsourced. Council is registered for online HMRC Services. General Reserves are held in case of unexpected expenditure should any issues arise. Council also hold insurance to protect against professional negligence.
Loss of Key Personnel	Through ill health, or leaving	H	Appoint Locum Clerk, if necessary, locum cover covered by insurance policy.
Employees	Health and Safety	H/M	Outsourced, All employees to be provided adequate direction and safety equipment needed to undertake their roles. Employer Liability Insurance held.

			Monitor Health and Safety requirements and insurance annually. Risk assessments to be conducted for each task/service to ensure adequate mitigations are in place. Adequate safety and training to be provided.
LEGAL LIABILITY			
Legal Powers	Illegal activity or payments. Ensuring activities are within legal powers.	M	Any new activities/payments to be checked to ensure they are within legal powers. Legal advice to be sought where necessary.
Minutes/agendas/Notices Statutory Notices	Accuracy and Legality	H	Minutes and agenda are produced in the prescribed manner by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting. Draft minutes to be uploaded onto the website within 10 working days of the meeting taking place. Final approved minutes to be uploaded onto the website within 5 working days.
	Business Conduct	H	Business conducted at Council meetings should be managed by the Chair. Members should adhere to Code of Conduct.
	Working Parties (No decision-making powers)	H	All working parties to provide a report of proposals, actions and recommendations that arise out of the meetings for full Council to consider. The report to be sent to the Clerk 7 working days before the full Council meeting. To ensure governance and transparency.

MEMBER LIABILITY				
Members Interests	Conflict of interests Register or members interests	M M	Declarations of interest by members at Council meetings. Register of members interests' forms reviewed regularly. Opportunity given at each meeting for declarations of interest and any dispensations.	
INSURANCE COVER				
Insurance	Adequacy Cost Compliance Fidelity Guarantee	M M M M	Quotes to be obtained each year for insurance. An annual review is undertaken of all insurance arrangements Employers and Employee liabilities a necessity and within policies.	
ADMINISTRATION				
Data Protection	Keep up to date to ensure legislative compliance.	H	The Parish Council is registered with the Information Commissioners Office. To check annual renewal of registration. Review GDPR and data protection policies and their effectiveness The Clerk is undergoing three sessions of Data Protection, GDP training. The Policies are under review and will be presented to the Council. The Website Privacy Notice is currently under review. The Council to review practices on retention and disposal of information held.	

			The Clerk to prepare a Retention and Disposal Policy for approval at a future Parish Council meeting.
Freedom of Information	Policy Provision	M	<p>The Council has a Model Publication scheme in place.</p> <p>Requests made under Freedom of Information have increased, Council to improve level of documentation available on the website (including ensuring transparency code guidance is followed) to ease pressure on staff to provide information that should already be accessible. Improve navigation of the website so users can find information easily and abides by the Web Accessibility Regulations</p>
Policies	Financial Regulations Standing Orders Other Policies	H	<p>The Financial Regulations, Standing Orders and other policies were reviewed and updated at the Parish Council meetings on 29 May 2025, June 2026 and July 2026. The policies were adopted at the meetings. The policies have been put on the website.</p> <p>The Standing Orders, Financial Regulations and Delegation Scheme to be amended with the changes and to be reviewed at the next Parish Council meetings due to be held on May 2026, June 2026 and July 2026.</p> <p>To place the review of policies on a plan. The Clerk to draft proposed plan for Council approval.</p>
Reputation of the Council	Impacts of decision making Communications	M	<p>The Parish Council has Standing Orders and Financial Regulations policies in place and other policies to comply with governance.</p> <p>The Parish Council has a Communications Policy and other policies which set out guidelines for communication.</p>

Customer Service	Poor service to customers	M	Complaints procedure in place to be reviewed May 2026-June 2026. Significant issues to be reported.
Council records – paper	Loss through Theft Fire Damage	M M M M	<p>Recent Parish Council records are stored at the home of the Clerk. Staffing papers are kept in locked drawers. Historical records including correspondences, minutes, insurance, bank records are kept at the Pavilion.</p> <p>The previous Clerk carried out some work to dispose of records not required by a standard retention policy to ensure Council are not breaching GDPR by keeping records longer than required and to ensure records are kept orderly and are not excessive. Items in excess of 10 years old should be moved to Warwickshire County Records Office for archiving (subject to their policies on the archives they will store). Records stored at pavilion should be 6 years of financial records, 12 years of salary / PAYE information, up to the past 10 years of minutes Any byelaws / title deeds and other documents for permanent retention (which cannot be archived as they are current) should be kept in a fire proof cabinet) Only the current year & previous year (if required) should be kept at the Clerks home to reduce the risk of records loss.</p> <p>The Clerk to prepare a plan for review of the Parish Council Records.</p>
Council records – electronic	Loss through Theft, fire damage or corruption of computer	M	<p>Digital Records are now stored in Microsoft One-Drive and on the Council Laptop.</p> <p>Existing procedures considered adequate. Council to digitise records wherever possible to reduce the number of items requiring physical storage.</p>

Email Addresses	Use of org.uk addresses for Clerks and Councillors	H	The Parish Council in the process of adopting the use of gov.uk email addresses for the Clerk, all Councillors and Employees.
Access to advice	Inadequate access to advice	M	To continue membership of Warwickshire & West Midlands ALC Ltd (WALC) and Society of Local Council Clerks (SLCC). The Council subscribe to Croner who provide a Human Resources and Health and Safety service including advice.
NEW PROJECTS			
Management Arrangements	Unfamiliar management arrangements		As the Parish Council considers taking on new and additional projects there maybe new areas of expertise needed. Ensure consultation with relevant individuals and organisations.
PHYSICAL EQUIPMENT OR AREAS			
All Areas	Provision of adequate insurance cover.	M	Carry out annual review of insurance to ensure that all appropriate risks are covered.
Parish Council owned/managed public space	Maintenance-mowing, planting, repairs, play equipment.	M	Regular inspection. Continuous maintenance. Reporting of issues to the Council. Any contractors should complete their own risk assessment prior to commencement of work.
Assets	Loss or damage Risk/damage to third party/ parties property	H H	A review of assets should be completed to ensure all assets are recorded on the asset register and none are missing from the register. Confusion exists on which land and / or other assets belongs to the Parish Council or other organisations. Lease agreements are not in

			<p>place. Land is not registered. Conveyancing solicitor was instructed in July 2023 to register the Playing Field (PC hold title deeds) and the Green (possessory title). The Council is in the process of completing necessary documents required by the solicitor for registration.</p> <p>Up to date insurance valuations to be obtained where possible.</p> <p>Asset Register is checked by the Internal Auditor.</p>
Maintenance	Poor performance of assets or amenities	H	<p>Some 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.</p> <p>Council needs to ensure they have accurate records regarding maintenance responsibilities and insurance for the Bowls Pavilion and Tennis Club. Council to review reserves for the renewal and replacement of their assets, with reference to a longer-term forecast for maintenance budgets, general Reserves and earmarked reserves for asset replacements.</p>
Notice Board	Risk of damage	M	<p>The Parish Council has two notice boards. No formal inspection procedures are in place, but any reports of damage and faults are reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.</p> <p>Existing procedures adequate.</p>
Meeting Locations	Adequacy Health and Safety	M H	<p>The Parish Council meeting is held in a venue considered to have appropriate facilities for the Clerk, members and the general public.</p> <p>The Council to complete Risk Assessments for the building putting mitigations in place where required. The Council has prepared a</p>

			Fire Risk Assessment for the building which has been referred to Croner for review.	
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