



LOCAL COUNCIL
AWARD SCHEME
QUALITY GOLD

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Governance Risk Assessment

This document has been produced to enable Moulton Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

Risk Rating – Green = Low Risk / Amber = Medium Risk / Red = High Risk

Topic	Risk Identified	Risk Rating	Management/Control	Review/Assess/Revise	Insurance	Frequency
Activities						
	Participant injury	Green	Complete risk assessments for all new activities	RFO/Employees - Current procedure is adequate.	Yes	As required
	Damage to reputation	Green	Complete risk assessments for all new activities	RFO/Employees - Current procedure is adequate.	No	As required
Business Continuity						
	Damage to reputation caused by inappropriate communication.	Green	Members and officers are required to read the Code of Conduct, Dignity at Work Policy and Social Media, Digital and Electronic Communications Policies and behave accordingly.	Review of the policies by EO. Training Audit.	No	Annually
	Data Protection non-	Green	Moulton Parish Council is registered	EO/Employees - Current	No	Annually

	compliance		with ICO the UK Data Protection Agency and is governed by their rules. Moulton Parish Council has adopted various policies and procedures relating to data protection and carries out regular staff training. Moulton Parish Council employs Northants CALC as its Data Controller.	procedure is adequate.		
	Freedom of Information non-compliance.		Information and documentation is made available on the parish council website, in order to comply with the Model Publication Scheme.	EO -Current procedure is adequate.	No	Annually
	Minutes - accurate and legal.		Approved at following meeting.	Council.	No	Monthly
	Standing Orders - Not adhering to policy and procedures as set out in the Standing Orders		The EO and council follow the Standing Orders as set out by NCALC, which have been revised and adopted by the council.	Reviewed annually by EO. Approved and adopted by Full Council at January Council Meeting.	No	Annually
Councillors						
	Becoming non quorate		Review the number of Councillors regularly.	Advertise vacancies when needed via website and social media.	No	Monthly
	Conflict of interest - member interests		Regularly update declarations of interest.	Member Review	No	Annually
Employees						
	Loss of key personnel		Hours, health, stress, supervision, appraisals, procedures, cross training.	Councillor review, staff training, business continuity and resource planning.	No	Ongoing
	Fraud		Fidelity guarantee.	Council agree level.	Yes	Annually
	Lone Working		Staff are required to read the Lone working policy and know the appropriate action to take.	Review of the policy by EO.	No	Annually
	Safeguarding		Staff are required to read the	Review of the policy by	No	As needed

			safeguarding policy and take appropriate action as and when required.	Safeguarding Officers as legislation changes. Offer staff training.		and Annually
Financial						
	Audit not advertised		The EO/RFO ensures the annual audit and conclusion of audit notices are displayed on the council notice board and website for the public to view, for the prescribed period of time.	Current procedure adequate.	No	Annually
	Annual Audit is not completed within the set deadline		The EO/RFO prepares the year end accounts statement and Annual Governance and Accountability Return for the NCALC Internal Auditor to review in April. Once the accounts have been audited and the Internal Audit Report submitted to council, along with all audit papers the Annual Governance and Accountability Return, they are then approved at the Annual Meetings in May. Once all documentation has been approved by council, it is then submitted to the External Auditor for review.	Current procedure adequate. All documentation is submitted to Finance Committee to be scrutinised before recommending approval at the Annual Council Meeting in May.	No	Annually
	Banking errors		All items of income and expenditure are cross-referenced against the bank statements and a monthly reconciliation report created for Finance Committee.	Both records are examined and authorised monthly by the Internal Controller quarterly.	No	Quarterly
	BACS payments incorrect / No monitor on actual electronic entry		Council uses Barclays Bank online "dual authorisation" facility, which automatically requires that payments made from the account must be authorised by a second approver before being released to the payee.	The inputter and the approver both check the electronic entry to ensure that it matches the approval list from the meeting.	No	Annually
	BACS payments made without council approval		All BACS payments are approved by council prior to the payment being made. If a payment needs to be made	The inputter and the approver both check the electronic entry to ensure	No	Annually

			outside of the meeting, then approval is to be sought from the Chairman of the Finance Committee, with the decision and payment ratified at the next available council meeting.	that it matches the approval list from the meeting or confirmation from Chairman of the Finance Committee.		
	Best value for good and services		The EO should obtain, where possible, at least 2 estimates/ quotations for any work undertaken by contractors on behalf of the council and for any major expenditure, as set out in the Financial Regulations.	All estimates/quotations are then agreed and approved by Full Council and minuted accordingly.	No	As and when
	Borrowing - Ability to repay any loans		The RFO ensures that appropriate cash-flow forecasting is completed as and when required, and annually, the RFO completes affordability check calculations. Loans only required for a particular project not covered by the precept and at budget time.	A report is presented to council by the RFO before any loans are applied for.	No	Reviewed as and when finance is required.
	Direct Costs & Overheads – Invoice Discrepancies		Accounting system in use and dual authorisation on payments.	RFO to verify	No	Monthly
	Election Costs		Invoiced at agreed rate / budget control.	RFO to check	No	When needed
	Financial Regulations - Not adhering to policy and procedures as set out in the Financial Regulations		The RFO and council follow the Financial Regulations as set out by NCALC, which have been revised and adopted by the council: Use of a variable Direct Debit (point 8.6 Financial Regulations Use of a Banker's Standing Order (point 8.7 Financial Regulations). Use of BACS or CHAPS (point 8.8 Financial Regulations).	Reviewed annually by EO. Approved and adopted by Full Council at January Council Meeting.	No	Annually
	Financial Reporting - Insufficient information		The Finance Committee reviews and authorises all financial documentation (income and expenditure account with commentary, bank reconciliations and	Current procedure is adequate. The cashbook (budget) is reported on monthly and reviewed	No	Annually

			ear marked reserves) on a regular basis. All income and expenditure is entered into the Omega accounting system against the correct cost code. The RFO ensures that all VAT returns are made in a timely manner and recorded in the cashbook. All accounts are available for public inspection.	regularly by the Finance Committee.		
	Fraud /Loss (dishonesty)		All payments are made by previously agreed direct debit payments or authorisation at meetings followed by a dual authorised BACS payment by the RFO and Finance & HR Manager. Use of the credit card is in line with Financial Regulations and the credit card policy.	Dual authorisation required. Primary method of control is adherence to Financial Regulations backed up by the Fidelity Guarantee.	Yes, The council is also covered by a Fidelity Guarantee of £680k within the annual insurance policy.	Annually
	Fraud/Loss (monetary)		Adequate insurance cover fidelity guarantee. Cash handling procedures & credit card policy. Adhering to Financial Regulations.	Monthly reports are produced for checking by the RFO and Finance Committee.	Yes, The council is also covered by a Fidelity Guarantee of £680k within the annual insurance policy.	Monthly
	Goods not received		Ordering system.	Chase and report	No	Monthly
	Grants Applied – Agreement of council		Minute the power.	RFO to diarise	No	As and when
	Grants Applied -		Minute the power.	RFO to diarise	No	Annually

	Conditions met					
	Grants Applied - Follow up verification		Use reasonable conditions.	RFO to check	No	As and when
	Grants Applied - Power to pay		Report/receipts to council from groups.	RFO to verify	No	As and when
	Grants – Income		RFO to ascertain available grants.	RFO to pursue as appropriate	No	As and when
	Grants – Receipt		Full Council Minutes.	RFO to inform council	No	As and when
	Grants – Requested fraud		Make appropriate checks.	RFO to check details	No	As and when
	Inadequate Records		Use approved accounting system. All income and expenditure is entered into the Omega accounting system. Regular back-ups of the accounting software is undertaken.	Monthly reports are produced for checking by the Finance Committee.	No	Monthly
	Invoices – Incorrect/unpaid		All requests/orders for goods and services are confirmed in writing by the RFO, to agree all costs involved. The RFO checks all invoices received for accuracy and ensures all information is entered into the Omega system. Any unpaid invoices will be followed up as part of the month end routines.	Monthly reports are produced for checking by the Finance Committee.	No	Monthly
	Rent Not Paid (land or income)		The RFO is to ensure that all rent income and expenditure is paid in a timely manner and recorded within the budget.	All rent payments and income are reviewed annually.	No	Annually
	Reserves Earmarked Adequacy		Considered by council annually at budget setting in November/December and minuted.	RFO/Finance Committee check	No	Monthly
	Reserves General Adequacy		Considered by council annually at budget setting in November/December and minuted.	RFO/Finance Committee check	No	Monthly
	Salaries - Incorrect		Use approved payroll software.		No	Monthly

	Statutory Power to Pay		Ensure council has adequate powers.	Ensure General Power of Competence is retained	No	Ongoing
	Precept Inadequate		Monthly budget review.	RFO/Finance Committee	No	Monthly
	Precept Not Submitted / Paid		Submission/payment dates diarised.	RFO to diarise and monitor	No	Annually/ Bi-annually
	VAT Irrecoverable		Returns submitted on time.	RFO to diarise	No	Quarterly
Insurance						
	Car Insurance		Staff who use car for business use must provide a copy of their car insurance denoting business use to the RFO.	RFO to manage.	Yes	Annually
	Cost		Three quotations are obtained when it is time to renew insurance cover and are presented to council for it to decide which to accept.	RFO to manage - Current procedure adequate.	Yes	Annually or on end of current term.
	Fidelity Guarantee		The amount is reviewed annually to ensure insurance cover is sufficient for the parish council's needs.	RFO to manage - Current procedure adequate.	Yes	Annually
	Financial Assets - Land rent not paid or rent income not received		The RFO is to ensure that all rent income and expenditure is paid in a timely manner and recorded within the budget.	Monthly reports are produced for checking by the RFO. All rent payments and income are reviewed annually.	No	Monthly / Annually
	Inadequate Cover		An annual review is undertaken prior to the renewal of the insurance policy.	RFO to manage - Current procedure adequate.	Yes	Annually
	Personal Accident		All council members, employees and/or volunteers of the council are covered under the personal accident plan of the insurance policy.	Risk Assessments are undertaken for any major events and the insurance company notified.	Yes	Annually
	Physical Assets- Loss or damage		An annual review is conducted for insurance, storage and maintenance purposes.	The Asset Register is updated when necessary, with a full review conducted annually.	Yes	As needed - Annually
	Public Liability		The council maintains insurance cover in all areas. Any play equipment owned and managed by Moulton	RFO to manage - Current procedure adequate.	Yes	Annually

			Parish Council is internally inspected weekly and an annual inspection takes place by an external ROSPA qualified inspector.			
	Risk or Damage (to property or people)		Review adequacy of Public Liability Insurance.	RFO to manage - Current procedure adequate.	Yes	Annually
Property / Assets						
	Buildings – loss due to critical damage		Adequate insurance cover.	Diarised	Yes	When needed
	Cemetery – memorial and grave maintenance		Memorial Headstone Testing will be carried out every two years. Testing will be carried out by specialist NAMM or BRAMM trained inspectors who have passed the City & Guilds Certificate of Competence for the safety inspection and assessment of memorials. If any are found to be unsafe, the family of the deceased will be contacted to promptly arrange the securing of the headstones in the interest of public safety. In cases where a family cannot be contacted, or there is a delay in action, and the memorial is unsafe and a danger, the Cemetery Supervisor will lay the memorial down with respect and sensitivity.	The inspectors will record all details, such as the age, size and condition of the memorial and will notify Moulton Parish Council of any required works.	Yes	Every two years
	Loss or Damage (to assets)		Annual inspection, update insurance and asset registers.	RFO to Manage	Yes	Annually
	Poor Maintenance of Assets		Weekly and annual maintenance inspection schedule.	Diarised	Yes	Annually / when needed
	Poor Maintenance of Play Equipment		Weekly / quarterly inhouse and annual external maintenance inspection schedule.	Diarised	Yes	When needed
	MPC Owned Trees		Adequate insurance cover.	Diarised	Yes	Annually /

	Causing Damage					when needed
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This policy is reviewed annually by the Executive Officer and submitted to the full council for approval.

Last Reviewed: January 2024

Review Due: January 2025