



Longworth Parish Council
Village Hall
High Street
Longworth
OX13 5DU

RISK ASSESSMENT 2024

Introduction

In the Annual Return of the Council's accounts, the Council is required to confirm that "we have carried out an assessment of the risks facing the Council and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required". In addition, the Annual Internal Audit Report to the Council in the Return is required to report on whether "the Council assessed the significant risks to achieving its objectives and had adequate arrangements to manage these".

Risk Management

Risk management is not just about financial management; it is about achieving the objectives of the organisation to deliver high quality public services. The failure to manage risks effectively can be expensive in terms of litigation, reputation and, eventually, the local community's Council Tax bills.

The local council audit regime seeks to encourage local councils to address these issues by placing emphasis on the need to keep under review and, if need be, strengthen their own corporate governance arrangements, thereby improving their stewardship of public funds and providing positive and continuing assurance to taxpayers.

Members are ultimately responsible for risk management because risks threaten the achievement of policy objectives. As a minimum, members should, at least once a year:-

- take steps to identify and update key risks facing the council;
- evaluate the potential consequences to the council if an event identified as a risk takes place; and
- decide upon appropriate measures to avoid, reduce or control the risk or its consequences.

After identifying and evaluating risks, councils need to decide upon appropriate measures to take in order to avoid, reduce or control the risks or their consequences. The Council's internal auditor will have a role in reviewing the effectiveness of control measures that the Council decides to put in place.

Risk Assessment

In the light of the requirements of the Annual Return, the Council needs regularly to undertake a formal assessment of the risks it faces and the controls it has in place to meet these risks.

RISK	CONTROL	Y/N
Keeping proper financial records in accordance with statutory requirements	<p>Financials</p> <p>Scrutiny of records by presentation of financial reports to each Council meeting.</p> <p>A limit of £20 per transaction applies to expenditure by the clerk. Any transaction above that requires authorisation by 2 councillors.</p> <p>Bank statements & reconciliations are reviewed prior to Parish Council meetings to ensure no impropriety</p> <p>Appointment of internal auditor.</p> <p>Churchyard: Records are kept and accounts are maintained for burials and memorials charges.</p> <p>Allotments: Records are kept and accounts for annual rents are maintained.</p>	
Allotments	An Allotments Manager together with an allotment management team, has delegated responsibility for regular oversight of the allotment gardens. The Allotment Manager gives an update at the Parish Council meeting. Any urgent problems are reported to the Clerk for remedial action.	
Ensuring all requirements are met under Customs and Excise regulations (especially VAT).	Periodic claims for repayment of VAT made by Clerk and reported to Council in financial reports.	
Ensuring the adequacy of the annual precept within sound budgeting arrangements	Annual Budget prepared by Clerk, reviewed quarterly and revisions issued as necessary. Request sent to VOWH council annually.	
Procedures in place for dealing with and monitoring grants received.	Dealt with as normal financial transaction reported in minutes and regular financial reports.	
Proper, timely and accurate reporting of Council business in the minutes.	<p>Clerk's procedure is to issue draft minutes within five days of meeting. Councillors have an opportunity to amend the draft minutes which are distributed by email and/or challenge accuracy at next meeting.</p> <p>Minutes properly numbered and signed by Chairman.</p>	

	Minutes to be publicised on the village website (as draft) within one month of the meeting and updated after approval at the next meeting.	
Responding to electors wishing to exercise their rights of inspection.	Full publicity given on village notice board in case of audit and Clerk's contact details freely available for other requests.	
Proper document control	Clerk maintains a filing system. Clerk maintains an electronic back up system of records. GDPR complied with regarding use and storage of records.	
Register of Members' Interests and Gifts and Hospitality in place, complete, accurate and up to date.	Details retained by District Council which has a procedure for annual updating. Code of Conduct for councillors adopted.	
Protection of physical assets owned by the Council.	Appropriate insurance policy in place. The Council annually purchases a recognised NALC Insurance Policy which covers Property Damage, Liability, Indemnity, Personal Accident and Legal Expenses. Property: The Council is a Trustee of a Trust Fund which includes the Village Hall. The Council has no obligation for its maintenance and it is managed by a committee which is entirely responsible for its operation, maintenance and insurance. The Committee provides an annual Report on its operation. Playground: This is inspected monthly by a Councillor and a written Report on the condition of the area and the installed equipment is compiled. This Report is tabled at the next Council meeting and any risks identified are passed to the Clerk for remedial action. These Reports are held permanently on file. There is also an annual inspection carried out by RoSPA, whose subsequent report is similarly tabled and acted upon as deemed necessary by the Council. Churchyard: There is a programme of regular grass-cutting in season which is aimed to promote the attractiveness of the area and to reduce the possibility of injury to visitors on foot by tripping. Gravestone Safety Testing is carried out by a qualified stone mason every 5 years with the next test scheduled for 2028. Any problems are reported to the Clerk for remedial action.	

	<p>Roads/Pavements: Any potholes or uneven pavements reported to the Clerk will be notified for remedial action to VOWH.</p> <p>Walls: Walls in the graveyard and allotments are monitored annually and repairs undertaken as required.</p> <p>Trees: Newly planted trees on the verges of Bowbank are to be monitored annually. These will be managed by Oxfordshire County Council after March 2025 as agreed with OCC*.</p>	
Damage to third party property or individuals as a consequence of Council's activities.	Public liability clause included in mandatory local government insurance cover.	
Legal liability as a consequence of asset ownership.	Public liability clause included in mandatory local government insurance cover.	
Footpaths	Any problems with public footpaths to be reported to the Clerk for remedial action. A designated Footpath Warden conducts periodic checks of the condition of footpaths. Footpaths are regularly maintained by a contractor.	

* see "Confirmation of Management Plan" document