

# Eydon Parish Council - Risk Register

**Last Updated** 02-Jan-26  
**Adopted** 12-May-26  
**Minute** 26/May/008  
**Next Review** 11-May-26

FINANCE & MANAGEMENT				
Subject	Risk/s Identified	Level of Risk	Management/Control of Risk	Review/Assess/Revise
Business Continuity	Risk of Council not being able to continue its business due to an unexpected or tragic circumstance	L	<p>All files and recent records are kept at the Clerk's home. The Clerk makes regular back-ups of files to an external hard drive. Files are also backup up on Cloud and Emails through Outlook account.</p> <p>In the event of the Clerk being indisposed, the Clerk's passwords should be held by the Chairman in a sealed envelope</p>	Existing procedures adequate. Review when necessary.
Precept	Adequacy of precept	L	<p>The Council reviews the Precept requirement annually at the November meeting and reviews the presented budget update information, including actual position and projected position to year-end and estimated figures for the next financial year.</p> <p>With this information the Council then agrees the amounts set for the specific budget headings for the following year, the total of which is resolved to be the precept amount to be requested from West Northants District Council.</p> <p>The Clerk then submits this demand in writing, to WNC.</p>	Existing procedure adequate.
Financial records	Inadequate records Financial irregularities	L	<p>The Clerk informs Council when the monies are received. The Council has Financial Regulations (latest version from NCALC) that set out the requirements.</p>	Existing procedure adequate. Review the Financial Regulations when necessary.
Bank and banking	Payment process	L	<p>The Council has Financial Regulations (latest version from NCALC) that set out the requirements for banking, cheques and reconciliation of accounts.</p> <p>The Council conducts all of its business via online banking. The Clerk submits payments, which are then Authorised by two Councillors.</p> <p>To minimise the chance of insufficient Councillors being available to Authorise on-line payments, all councillors should be set up with this Authority.</p> <p>In a similar vein and in addition to the Clerk, the Chairman should also be set up to instigate on-line payments</p>	Existing procedure adequate. Review the Financial Regulations when necessary and bank signatory list when necessary.
Cash	Process & Management	L	<p>The Council has no Petty Cash.</p> <p>On the rare occasion where cash has come to the Council the Clerk "buys" the cash via online payment.</p>	Existing procedure adequate. Review the Financial Regulations when necessary.
Reporting and auditing	Information communication Compliance	L	<p>An Actual Spend against Budget Statement is produced before each Council meeting with the agenda and discussed and approved at the meeting.</p> <p>A full list of payments and receipts is provided before each meeting and a screen shot of Bank Balances is also provided.</p> <p>All this information is uploaded to the website one week before the meeting for public scrutiny</p>	Council annually to appoint a Councillor to check financial records 4 times a year for Fidelity compliance
Direct costs Overhead expenses Debts	Goods not supplied but billed Incorrect invoicing Cheque payable incorrect. Unpaid Invoices	L	<p>A full list of outstanding payments and receipts is provided for Approval before each meeting and a screen shot of Bank Balances is also provided.</p>	Existing procedure adequate. Review the Financial Regulations when necessary
Grants & Support - Payable	Power to Pay Authorisation of Council to Pay	L	<p>All such expenditure goes through the required Council process of Approval, Minuted and Listed accordingly, if a payment is made using the S137 power of expenditure</p>	Existing procedure adequate/ Parish Councillors can request a copy of S137 riles if required

Grants - Receivable	Receipts of Grant or Donations	L	The Parish Council receives an annual mowing grant from Northamptonshire County Council. Receipt is reported to the Council at the next meeting of the Council. Any one-off grants awarded would come with terms & conditions to be satisfied.	Existing procedures adequate. Review when necessary.
Best Value Accountability	Work awarded incorrectly. Overspend on services	M	As per Financial Regulations normal Parish Council practice would be to seek, if possible, more than one quotation for any substantial work required, to be undertaken or goods. For major contract services, formal competitive tenders would be sought. If a problem is encountered with a contract the Clerk would investigate the situation, check the quotation/tender, research the problem and report to the council.	Existing procedures adequate. Review when necessary. Confirm that latest NCALC proforma has been adopted
Salaries and assoc. costs	Salary paid incorrectly. Wrong hours paid Wrong rate paid.  Wrong deductions of NI or Tax Unpaid Tax & NI contributions to the Inland Revenue	L	The Parish Council authorises the appointment of all employees at Council meetings.  Salary rates are assessed annually by the Council and applied on 1st April each year.  Salary is paid monthly online. The Tax and NI contributions due are calculated by a Payroll Company and paid monthly by Direct Debit. Any underpayment is paid by end of year.	Existing appointment and payment system is adequate.
VAT	Re-claiming/Failure to maintain proper records and to reclaim VAT	L	Maintaining proper Ledger records and Calendarising VAT reclaim process limit the risk of completing this process. VAT reclaim line as part of Budget setting is prompt to Clerk	Existing procedure adequate

LEGAL Subject	Risk/s Identified	Level of Risk	Management/Control of Risk	Review/Assess/Revise
Clerk Fraud	Fraud by Clerk	L	Ensure up to date Financial Controls are in place and Transparency of payments and processes.  The requirements of the Fidelity Guarantee insurance to be adhered to with regards to Fraud.  The Clerk should be provided with relevant training, reference books, access to assistance and legal advice required to undertake the role.	Adopting NCALC Financial Controls as updated
Councillor allowances	Councillors over-paid Income tax deduction	L	The Chairman has a budgeted annual allowance that is used if necessary for sundry items. Expenses are claimed by presenting the relevant receipt to Council, for approval.  Expenses are monitored to ensure the budget is not exceeded and expenditure reported monthly to the Council. No allowances are allocated to other Parish Councillors	Existing procedure adequate
Election costs	Risk of an election cost	L	Risk is higher in an election year. The Parish Council should make provision in appropriate Budget Year	Existing procedure adequate
Annual Return	Submit within time limits	M	Being part of the Clerk's calendar and requiring Minuting of actions. Together with contact with External Auditor requiring completion of AGAR to certain dates.  Could prove a problem if inadequate handover of responsibilities between Clerks.	Existing procedure adequate
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council to be resolved and minuted at Full Parish Council Meetings.	All activities and payments Minuted.
Council records - paper	Loss through: theft fire damage	L	Recent Parish Council records are stored at the home of the Clerk. Historical records are archived with West Northants.  Cemetery records are kept in a hard backed book and plans/maps are on a tracing paper scroll in a tube.  All records are stored in cabinets in low fire risk building.	Existing procedure adequate

Council records - electronic	Loss through: Theft, fire, damage. Corruption of computer	L	The Parish Council's electronic records are stored on a Council computer at the Clerk's home. Back-ups of the files are taken at regular intervals on to external hard drive. Files are also stored on iCloud/Microsoft Outlook. Conversion to ".Gov.Uk" protocol is complete for Clerk's work and this improves security & storage.	Existing procedure adequate
Website	Website not being able to function	L	Website is provided by recognised specialist for Parish Council websites.	Existing procedure adequate
	Loss of passwords	L	Clerk adminsterd website; passwords backups are in existence. In extreme, website provider can update passwords.	
Insurance	Lack of appropriate cover	L	Provision of insurance by recognised Parish Council supplier.	Existing procedure adequate
Data Protection	Breach of GDPR	L	Minimal personal data held. Use of Mail Chimp and Subscriber database for emails. Training of Clerk in GDPR. Data Breach Register and Policy	Existing procedure adequate
Freedom of Information/ Subject Matter Request	Request from Public	L	Minimal Information held. The Council has a model publication scheme for Local Councils in place. The Council is able to request a fee for any information requested to cover the cost of consumables and Clerk's time.	Existing procedure adequate
Meeting Location	Adequacy	L	Village Hall is booked 1 year in advance. If not available, then could use Royal Oak Meeting Room	Existing procedure adequate
Street Lighting	Risk/injury to third party	L	Street Lights converted to LED. Recent Rebishment in 2023	Inspection every 5 years. Next inspection in 2028
Clerk/Other workers (voluntary/casual)	Loss of Clerk	M	The Parish Council has sufficient reserves to enable training for the CiLCA qualification in the event of the Clerk resigning. Good filing of information and storage of data. Transparency on all actions. Membership of the SLCC. Monitor working conditions, safety requirements and insurance regularly. Regular meetings with Chairman. Payment of competitive rate	Regular meetings with Chairman. Payment of competitive rate

Assets Subject	Risk/s Identified	Level of Risk	Management/Control of Risk	Review/Assess/Revise
War Memorial, Street Furniture, Open Spaces, Cemetery Gates, fences and Boundaries	Public Liability. Damage.	L	Minimum number of assets. Ensure appropraite Insuration cover	As appropriate
Trees	Falling Trees and dropping of limbs	M	The Council owns a significant number of trees. Falling of trees or their limbs risk damage to property etc. The Council has a register of all trees and undertakes frequent survey and required maintenance	Next survey in 2028
Playground equipment	Inappropriate installed or maintained equipment leading to injury or worse	M	Only use appropriate Contractors for installation. Regular inspection by member of Sports Field Committee. Appropriate Insurance.	Report from Sports Field Representative at least twice a year.

Cemetary	Adequacy of fees Record keeping Compliance	L	Any new Clerk must attend NCALC Cemetary Course. Fees mirror CoE fees.  Formal plan of graves exist and only needs updating. However, tracing sheet is brittle and updating requires "craft"	Currently adequate but needs reviewing every 5 years. Next Review 2027.
Newsletter	Newsletter not produced  Inappropriate Council articles published.	M	There is a medium degree of IT competance that might not always be available to produce the Newsletter.  Chairman and Clerk provide important contacts for Editor to sense check any issues.	Existing procedure adequate
Notice Board	Risk/damage/injury to third parties	L	The Clerk regularly checks the Notice Board for any issues	Existing procedure adequate
Benches	Benches	L	Benches are inspected annually by Highways Warden to report on any issues	Existing procedure adequate
Village Hall	Risk of Fire, maintenance, costs, fees and access	L	Delegated to Village Hall Committee which reports to Council on a monthly basis.  Maintenance of suitable Insurance	Existing procedure adequate

Liability Subject	Risk/s Identified	Level of Risk	Management/Control of Risk	Review/Assess/Revise
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Legal Powers	Illegal activity or payments Working Parties taking decisions	L	All activity and payments made within the powers of the Parish Council (not ultra vires) and to be resolved and clearly minuted.  Ensure established with clear terms of reference.	Existing procedure adequate. Monitor on a monthly basis.
Minutes/ Agendas/ Notices/ Statutory documents	Accuracy and legality.  Business conduct	L	Minutes and agenda are produced in the prescribed method by the Clerk and adhere to the legal requirements.  Minutes are approved and signed at the next Council meeting.  Minutes and agenda are displayed according to the legal requirements. Council meetings are managed by the Chairman.	Existing procedure adequate.  Members to adhere to Code of Conduct.
Public Liability	Risk to third party, property or individuals	L	Clerk encouraged to complete CILCA. Insurance is in place. Risk assessments regularly carried out to comply with requirements.	Existing procedures adequate.  Ensure risk assessments are carried out
Employment Law	Non compliance with employment law	L	Undertake adequate training and seek advice from the NCALC.	Existing procedure adequate

Councilor's Propriety Subject	Risk/s Identified	Level of Risk	Management/Control of Risk	Review/Assess/Revise
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Member's Interests	Conflict of interest Register of Members interests	L	Councillors have a duty to declare any interests at the start of the meeting.  Register of Members Interest forms to be reviewed regularly by Councillors.  Appropriate Leadership from Chairman & Clerk.  Encourage appropriate training for Councillors & Clerk	Existing procedure adequate.  Members to take responsibility to update their Register.
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