

Stansfield Parish Council Risk Assessment and Statement of Internal Control

A risk assessment is a document which examines the working conditions, workplace activities and environmental factors that will enable the Parish Council to identify any and all potential risks. The Parish Council, based on recorded assessment, will take all necessary steps to reduce or eliminate the risks, insofar as it is practically possible.

To be submitted to the Full Council Meeting for Approval on 11th March 2026.

To be reviewed annually.

FINANCIAL AND MANAGEMENT

Subject	Risk(s) identified	Impact	Probability	Management / control of risk	Review/Assess/Revise
Precept	Adequacy of receipt in order for the Council to carry out its Statutory duties	H	M	Councillors receive regular monitoring reports which set out the actual expenditure and projections for the forthcoming year. The draft annual budget for the forthcoming year is presented under budget headings and presented to members with projects identified. The budget is then used to agree and resolve the level of precept to be requested for the forthcoming year from West Suffolk Council and advises the parish council when the funds are received.	Existing procedure adequate.
Financial Records	Inadequate records Financial irregularities	M	L	The Council has Financial Regulations which sets out the requirements. Internal audit reviews compliance with Financial Regulations and reports to Councillors at least annually	Existing procedure adequate. Review the Financial Regulations annually.

Bank and Banking	Bank mistakes	L	L	The Council has Financial Regulations which set out banking requirements. Monthly bank reconciliation undertaken and presented to Council. Payments require two signatories. Payments/invoices agreed at meetings. Online banking in place; payments set up on the bank account by the Clerk and authorised by two signatories after the meeting approving the payment. Payments may be delayed if signatories are unavailable for online authorisation.	Existing procedure adequate.
	Unavailability of signatories	H	M		Bank reconciliation to be signed by the Chair. Additional signatories for online banking are being arranged.
Reporting and Auditing	Information Communication	L	L	Financial information is a regular agenda item and discussed/reviewed and approved at each meeting and contained in the minutes.	Existing procedure adequate.

Grants	Receipt of grant	L	L	The Parish Council does not receive any regular grants. Funds received for grants for specific purposes are ring fenced and identified in management accounts.	Existing procedure adequate. Additional policies can be put in place if required.
Grants and support payable	Power to pay Authorisation to Council to Pay	L	M	All such expenditure goes through the required Council process of approval and is minuted and listed accordingly	Existing procedure adequate.
PAYE, Salaries and office costs	Salary paid incorrectly	L	L	The Clerk's salary in accordance with national scales is to be paid monthly by standing order. Tax and national insurance calculated using HMRC Basic Tools software, submitted to HMRC and paid monthly via standing order to avoid late payment penalties. The annual PAYE return required by HMRC before next year's reporting can commence.	Existing procedure adequate.
	Fraud or incorrect claims	L	L	Expenses that do not fall within delegated authority must be approved and claimed in arrears and authorised by the Council.	
VAT	Reclaiming / charging	L	L	VAT on purchases reclaimed annually in accordance with regulations by the Clerk. Internal auditor checks and reports to the Parish Council.	Existing procedure adequate.

Annual Governance and Accountability Return	Submit within time limits	L	L	The Clerk ensures the AGAR is completed in accordance with regulations. Draft AGAR is submitted to the internal auditor as part of the internal audit function and the report is completed and signed before being submitted to the Council within a formal meeting for completion and signature. The form is then sent to the External Auditor, if applicable, within the allotted time frame.	Existing procedure adequate.
Actions in line with legal powers.	Actions Ultra Vires or subject to challenge for legality	M	M		
Minutes / agenda/Notices Statutory Documents	Accuracy and legality	L	L	The minutes and the agendas are produced in the prescribed manner by the Clerk, a minimum of three clear days notice is given of meetings and agendas and minutes posted on the parish council website. The Minutes are approved and signed at the next Council meeting.	Existing procedure adequate.
	Conduct of meetings	L	L	Meetings format and conduct prescribed by Standing Orders and Code of Conduct and legislation.	Members adhere to the Code of Conduct.
Members interests	Conflict of Interests.	L	L	Declaration of interest by members at Council Meetings. Register of member's interest forms reviewed regularly.	Existing procedure adequate.
	Register of Members Interest.	M	L		Members to receive training if required on Declaring interests and application of the Code of Conduct.
Decision Making	Decisions made without adequate background / knowledge / expertise	M	L	All decisions will be made in public during meetings for which appropriate notice has been given. Supporting papers provided with background information will be available when the agenda is published. Outside advice will be sought where appropriate and costs to be included in the budget proposal.	Existing procedure adequate.
Insurance	Meets the need and is competitive	M	L	An annual review is undertaken of all insurance arrangements and regular remarketing of the portfolio on the advice of the brokers. An annual meeting to be performed with the brokers to confirm the requirements prior to the renewal and policy details confirmed at renewal by the Council.	Existing procedure adequate.

Data protection	General Data Protection Regulations	M	M	The Parish Council is registered with the Information Commissioners Office with the annual renewal of registration.	
Freedom of Information	Policy Provision	L	M	The Council has a Model Publication scheme in place. Requests under the Freedom of Information Act can result in substantial work and include potential submission of private equipment of the Councillors. All Councillors use separate email accounts for council business.	Monitor any requests made under the Freedom of Information.
Health & Safety	Policy Provision	M	M	Risk assessments to be undertaken for all activities and regularly reviewed and updated as circumstances change. Risk assessments to be retained by the Clerk. All employees and volunteers will be provided with adequate direction and safety equipment to carry out the intended tasks.	Existing procedure adequate.

PHYSICAL EQUIPMENT OR AREAS

Assets	Loss or damage Risk/damage to third party property	L	M	An annual review of assets is undertaken for insurance & AGAR provision. Annual review of security arrangements for tools and equipment and confirmed with insurance brokers.	Existing procedure adequate.
Notice Boards	Risk of Damage	L	L	The Parish Council currently has one notice board. No formal inspection procedures are in place but any reports of damage or faults are reported to the Parish Council and dealt with in accordance of the correct procedures of the Council.	Existing procedure adequate.

Meeting Locations	Adequacy Health & Safety	M	M	<p>The Parish Council meetings are held in Stansfield Village Hall, which is currently deemed adequate for such purposes.</p> <p>Meetings previously held remotely in accordance with the Local Authorities (Coronavirus) (Flexibility of Local Authority Meetings) (England) Regulations 2020.</p>	<p>Existing procedure adequate.</p> <p>The is a need to conduct a risk assessment for face to face meetings if risks such as Coronavirus and the need for social distancing are required.</p>
Council records – paper	Loss through: Theft Fire damage	M	L	<p>The Parish Council laptop is stored at the home of the Clerk.</p> <p>Paper records include historical correspondences and minutes. Records to be moved to the Records office periodically. All current files are stored electronically and via the cloud.</p>	Existing procedure adequate.
Council records – electronic	Loss through: Theft, fire damage or corruption of the computer.	M	L	The Parish Council electronic records are stored on the cloud and backed up monthly to an external hard drive.	Existing procedure adequate.