Longcot Parish Council Risk Assessment 2026/2027

This document enables the Longcot Parish Council to identify any and all potential inherent risks that it faces and satisfy itself that it has taken adequate steps to minimise or eliminate them, insofar as is practicable.

The table below is recommended in the Joint Panel on Accountability and Governance (JPAG) Practitioners' Guide. Risk prioritisation is an assessment of the severity of the impact if something were to happen and how likely it is to happen Likelihood x Impact = Risk Priority.

Likelihood	**Highly likely**	**3**	**6**	**9**
	Possible	**2**	**4**	**6**
	Unlikely	**1**	**2**	**3**
		Negligible	**Moderate**	**Severe**
	Impact			

Taken from JPAG 2020 section 5.97.

Subject	Risk(s) identified	Likelihood (1-3) x Impact (1-3)	Management/control of risk	Review/assess/revise	Responsibility
FINANCIAL AND MANAGEMENT					
Precept	Adequacy of precept for the Council to carry out is statutory duties.	(1x2) =2	Council receives a budget report at its November meeting which includes actual position and projected position to the end of the year and estimated expected costs for the following year, along with the Councils 3-year plan. Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget headings, the total of which is resolved to be its precept. This figure is determined at its December or January meeting and submitted to VWHDC in writing using the VWHDC template. Council is informed when the monies are received.	Review starts in November with budget process. Existing procedures ensure that an accurate precept is requested from VWHDC in January.	Clerk and Councillors.

Budget Provision and Reserves	Insufficient available funds.	(1x2) = 2 (2x2) = 4	A full budget is submitted to Council prior to the Precept request. This should include dedicated reserves for future expenses/projects, a contingency fund, 3 months running costs £2,000 (£8,100 / 12 x3) and budget for loss of contractors.		Clerk and Council.
Contracts and Contractors	Maintenance contractors.	(1x2) = 2	Standing Orders for award of contracts and capital expenditure. Initial contracts awarded for 12 months. Subject to satisfactory performance, subsequent contracts rolling.	Report on performance and review when appropriate.	Clerk and Councillors.
Salaries and payroll	HMRC RTI/End of year Submission/P60/Unpaid TAX – submit within time limits.	(1x1) = 1	The Net Result submits to HMRC within time limits. Paid quarterly. Clerk adds to payments list for inspection and signing at meetings.	Existing procedures adequate.	Clerk and Councillors.
	Salary paid incorrectly.	(1x1) = 1	Salary agreed by Council, paid monthly by Standing Order Clerk adds to payments list for inspection and signing at meetings.	Existing procedures adequate.	Clerk and Councillors.
	Pension contributions/End of Year.	(1x1) = 1	Clerk opted out. Auto enrolment every 3 years.	Existing procedures adequate.	Clerk and Councillors.
Employees	Fraud by staff.	(1x2) = 2	Requirements of Fidelity Guarantee insurance adhered to with regards to fraud.	Existing procedures adequate.	Clerk and Councillors.
	Health and safety.	(1x2) = 2	All employees to be provided with adequate direction and safety equipment needed to undertake their roles. Council only has 1 employee the Clerk.	Regular monitoring of H&S requirements Employment insurance cover monitored annually.	
	Clerk resignation/sickness.	(1x2) = 2	Councillors may act as a temporary Clerk at nil pay. Contingency required for advertising, sickness, cover etc.		

Financial records	Inadequate records.	(1x1) = 1	Council has Financial Regulations which sets out the requirements. Reviewed annually.	Existing procedures adequate.	Clerk and Councillors.
	Financial irregularities.	(1x1) = 1	Council inspects the finance records quarterly. Any irregularities should be identified on inspection.		Councillors.
Bank and banking	Inadequate checks.	(1x2) = 2	Council has Financial Regulations which sets out banking requirements.	Existing procedures adequate.	Clerk.
	Bank mistakes.	(1x1) = 1	Quarterly reconciliation / reports presented to Council to pick up on any mistakes.	Existing procedures adequate.	Clerk.
	Payment mistakes.	(1x1) = 1	Electronic, DD, SO, cheques and BACS payments list written by Clerk following inspection of invoices. Invoices and payments list signed by two Councillors once approved by Council to be signed or initialled.	Existing procedures adequate	Clerk and bank signatories.
	Signatories.	(1x1) = 1	Bank signatories confirmed at the May Annual Parish Council meeting. Currently 3 bank signatories.	Reviewed annually in May.	Clerk and Councillors.
	Credit references.	(1x1) = 1	The bank carries out credit references of bank signatories.	Existing procedures adequate.	Bank.
	Non-performance/delivery of third parties.	(1x1) = 1	Avoid pre-payments wherever possible. Vet supplies thoroughly.	Existing procedures adequate.	Clerk and Councillors.
Grants	Payment of grants and power to pay using S137	(1x1) = 1	All expenditure must adhere to the Councils process of approval, minuted and listed accordingly if a payment is made using S137 powers of expenditure	Existing procedures meet requirements.	Clerk and Councillors

Best value accountability	Work awarded incorrectly	(1x2) = 2	Financial Regulations followed. Quotations/estimates obtained where required for substantial work undertaken.	Procedure in Financial Regulations.	Clerk and Councillors.
	Overspend on services	(1x2) = 2	Issues encountered with contract would be investigated by the Clerk and reported to Council. Financials controls to be undertaken.		
VAT	Reclaiming	(1x1) = 1	Council claims VAT annually at year end using the 126 form. Orders placed by Council, invoices made out to Council and payment made from Council funds.	Existing procedures adequate.	Clerk.
	Charging	(1x1) = 1	Council is not currently registered for VAT.	Existing procedures adequate.	
Audit	Annual Return – complete and publish within time limits.	(1x1) = 1	External Audit Annual Return completed and signed by the Internal Auditor and then completed and signed by the Chairman and Clerk/RFO before 30 June and published on the website.	Existing procedures adequate.	Clerk and Chairman.
	Public inspection of documents.	(1x1) = 1	By appointment only, at a convenient public place. For the safety of the Clerk a Councillor must be present. Annual inspection dates notice must cover the first 10 days of July.	Existing procedures adequate.	Clerk and Councillors.
	Internal Audit. Review of Effectiveness of Audit.	(1x1) = 1 (1x1) = 1	Appoint an independent Internal Auditor. Council to review its requirements of the Internal Auditor including scope, independence, competence, relationships, and planning following the completion of the Internal Audit.	Existing procedures adequate. Existing procedures adequate.	Clerk to advise Councillors. Council.

Legal Powers	Illegal activity or payments.	(1x1) = 1	All activities and payments within the powers of the Council to be resolved/approved at Council meetings.	Existing procedures adequate.	Clerk and Councillors.
Minutes/ agendas/ Notices/ Statutory Documents	Accuracy and legality.	(1x1) = 1	Minutes and agendas are produced in the prescribed manner by the Clerk and adhere to the legal requirements including publishing. Minutes are consecutively numbered with each individual page initialled by the Chair and the final page signed and dated by the Chair at the next Draft minutes are circulated in advance of meetings. Council meeting. Agenda and minutes to be published on the website https://www.longcotparishcouncil.org.uk/documents/	Existing procedures adequate.	Clerk.
	Standing Orders.	(1x1) = 1	OALC and NALC websites checked for amendments.	Review annually.	Council.
	Financial Regulations.	(1x1) = 1	OALC and NALC websites checked for amendments.	Review annually.	Council.
	Business conduct.	(1x1) = 1	Agenda displayed according to legal requirements. Business conduct at Council meeting should be managed by the Chair.	Existing procedures adequate.	Clerk and Chair.
Members interests and Code of Conduct	Conflict of interests.	(1x1) = 1	Declarations of interests by members at Council meetings. Legally only pecuniary interests need to be declared but other interests can be declared and member to withdraw from discussion if necessary. All interests are recorded.	Existing procedure adequate.	Councillors. Clerk
	Code of Conduct.	(1x1) = 1	New Code adopted in September 2022. Issued to Councillors on election of office.	Existing procedure adequate.	VWHDC.

	Register of members interests.	(1x1) = 1	Councillors complete on election of office which is sent to VWHDC and published on its website. Members take responsibility to update register when required	Review annually.	Councillors.
Councillors	Resignation of Councillor or having more than 3 Councillors resign.	(1x1) = 1	When a vacancy arises, there is a legal process to follow. This either leads to a By-election or into a co-option process. An election is out of the Parish Council's control. The co-option process begins with an advert, acceptance of applications, consideration of applicants and co-option vote at a Council meeting then appointment. If there are more than 3 vacancies at any one time on the Council, it becomes inquorate. The legal process of Vale of White Horse District Council appointing members takes place	Councillor vacancy procedure adopted.	Clerk and Council
Insurance	Adequacy. Cost. Compliance. Public and Products Liability. Employers Liability. Money. Fraud and dishonesty.	(1x1) = 1 (1x1) = 1 (1x1) = 1 (1x1) = 1	The insurance arrangements are reviewed on an annual basis. Next review July 2027. Insurance at £12,000,000 Insurance at £10,000,000 Insurance at £250,000 Insurance at £250,000	Insurance reviewed annually.	Clerk and Councillors. Clerk and Councillors.
Data Protection	Policy provision	(1x2) = 2	The Council is registered with the Information Commissioner. Policies for Data Protection, Document Retention and Privacy Notices have been adopted and published. Data Protection Officer not necessary. Council is aware that FOI requests may cause a substantial amount of work.	Review October 2029 or sooner should legislation require.	Clerk and Council

Freedom of Information Policy	Policy provision	(1x2) = 2	Council has a Model Publication Scheme in place, No requests under FOI to date. Fees for information should be based on time management in obtaining such information.	Existing procedures adequate.	Clerk and Council.
Election Costs	Risk of an election.	(1x2) = 2	Risk is higher during an election year. £3,000 set aside in the contingency dedicated reserves	Existing procedures adequate.	
Council meetings	Recording of meetings	(1x1) = 1	It is legal for meetings to be recorded, out of courtesy and in accordance with the Recording and Reporting meetings guidance, members of the public are requested for inform the Council if they wish to record the meeting.		Council.
Council records	Paper.	(1x2) = 2	Loss through fire, theft and damage. Council paper records are stored in locked filing cabinets at the Clerks home and archived in Reading Archives Electronic records are stored on the Council laptop, Microsoft 365, Onedrive at the Clerks home	Existing procedures adequate.	Clerk and Council.
	Electronic.	(1x2) = 2	Antivirus kept up to date.		
PHYSICAL EQUIPMENT OR AREAS					
Subject	**Location**	**Likelihood (1-3) x Impact (1-3)**	**Management/Control of Risk**	**Review/assess/revise**	**Responsibility**
Assets: Office equipment	Clerk's home	(1x2) = 2	Ensure location is secure with controlled access.	Check regularly.	Clerk.
	Various location. Listed on asset register.	(2x1) = 2	Physical condition monitored annually, and results reported to Council. Replaced or	Existing procedure adequate.	OCC, Clerk and Councillors,

Benches/seats /grit bins/signage Play equipment/ gates/fences/ litterbins	The Dash play park	(2x1) = 2	repaired as required. Grit bins filled by OCC. Weekly inspections by Councillors, quarterly inspections by maintenance contractor, annual inspection by contractor. Maintenance issues reported to Clerk and reported to Council.	Existing procedure adequate.	Clerk and Councillors.
Land	The Dash play park Village Green	(1x1) = 1 (1x1) = 1	Annual inspections	Existing procedures adequate.	Clerk and Council.
Maintenance of land and assets	Play equipment. Grounds maintenance. Parish wide.	(1x1) = 1 (1x1) = 1 (1x1) = 1	Hold copies of contactor/s Public Liability Certificates. Ensure new undertakings include indemnity of the Council. Contracts are reviewed including responsibility and performance.	Existing procedures adequate.	Clerk.

Completed by Council at its meeting on 10 September 2026 minute 93/26.