

WARKTON PARISH COUNCIL
RISK ASSESSMENT 2026-2027



This Risk Assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable Warkton Parish Council to identify all potential inherent risks. The Parish Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate risks, in so far as practically possible.

As recommend in The Joint Panel on Accountability and Governance (JPAG) The Joint Practitioners' Guide the following matrix system has been used:

| | Priority of Risk Management | | |
|-------------------|-----------------------------|---------------------|------------------------|
| Highly Likely (3) | Medium (L3xI1) 3 | High (L3xI2) 6 | Very High (L3xI3) 9 |
| Possible (2) | Low (L2xI1) 2 | Medium (L2xI2) 4 | High (L2xI3) 6 |
| Unlikely (1) | Very Low (L1xI1) 1 | Low (L1xM2) 2 | Medium (L1xI3) 3 |
| | Negligible (1) | Moderate (2) | Severe (3) |

- Very High** Immediate Action Required
- High** Action Required within 1 week
- Medium** Action Required within 1 month
- Low** Action Required within 6 months
- Very Low** No Action Required

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| Approved by Warkton Parish Council: | | <i>Signed copy held by the clerk</i> |
| Signature of Clerk | | Date: 12th June 2026 |

| Version | Purpose | Author | Date | Minute Ref |
|---------|---------|--------|------------|------------|
| 1 | New | ME | 2026-06-12 | 26/045 |
| | | | | |
| | | | | |

| Ref | Subject | Risk (s) Identified | Impact Score | Likelihood Score | Total Score | Management / Control of Risk | Review / Assess / Revise |
|-------|---------------------|--|--------------|------------------|-------------|---|--|
| RA/01 | Business Continuity | That the Council will not be able to continue its administration due to an unexpected or tragic circumstance | 3 | 1 | 3 | <p>All files and recent records (both paper and electronic) are kept in a secure location in the Parish Clerk's home.</p> <p>The Clerk has a laptop which is backed up to external cloud storage. External cloud storage and email files can be accessed from any computer / laptop.</p> <p>Continue to maintain effective communication with the Clerk and Councillors</p> | Procedures are adequate but are monitored and reviewed. |
| RA/02 | Precept | That there will be inadequate precept to allow the Council to carry out its statutory duties | 3 | 1 | 3 | <p>The Council determines the precept by reviewing and approving a budget. At the meeting where the precept is agreed the clerk prepares a budget report for the Council which includes projections to year end and indicative figures, or costings obtained by the Clerk. The precept figure requested is submitted via email by the Clerk to North Northants Council.</p> | Procedures are adequate but are monitored and reviewed. |
| RA/03 | Financial Records | That there will be inadequate records. | 3 | 1 | 3 | <p>The Clerk is a part-qualified accountant and competent with the financial records.</p> <p>The Clerk and Council adhere to the adopted Financial Regulations which set out requirements.</p> | <p>Existing procedure is adequate.</p> <p>Review Financial Regulations after any changes issued or annually.</p> |

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| RA/04 | Bank and Banking | That there will be Inadequate financial checks and controls resulting in banking errors. | 3 | 1 | 3 | <p>Monthly bank reconciliation checks are completed with the quarterly reconciliation presented at a Parish Council meeting.</p> <p>Accounts are presented to full council on a quarterly basis and noted within the minutes.</p> <p>The Parish Council has two bank signatories.</p> | Procedures are adequate but are monitored and reviewed. |
| RA/05 | Financial Controls and Records | That there will be Inadequate checks and controls resulting in Financial Irregularities | 3 | 1 | 3 | <p>A payment schedule is produced for each Council meeting and is presented to Council for approval.</p> <p>Payments are recorded in the Parish Council minutes.</p> <p>Payments are entered by the Clerk on the online banking system with one Councillor approving the payment.</p> | Procedures are adequate but are monitored and reviewed. |
| RA/6 | Insurance | That the council will not be adequately insured and fail to comply with its statutory requirements. | 3 | 1 | 3 | <p>An annual review is undertaken of all insurance arrangements.</p> <p>Employers Liability, Public Liability and Fidelity Guarantee are a statutory requirement.</p> | Procedures are adequate but are monitored and reviewed. |
| RA/07 | Annual Return | That accounts will not be submitted within time limits. | 1 | 1 | 1 | AGAR is completed by the Clerk, submitted to the Internal Auditor for completion and signing, approved by | Procedures are adequate but are monitored and reviewed. |

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| | | | | | | Full Council and sent to External Auditor within time frame. | |
| RA/08 | VAT | That the council will fail to claim back VAT it is allowed. | 1 | 1 | 1 | HMRC returns are submitted annually. | Procedures are adequate but are monitored and reviewed. |
| RA/09 | Salaries and associated clerk costs | That salaries are paid incorrectly, wrong hours paid, wrong rate paid, wrong PAYE deductions. | 3 | 1 | 3 | Salaries are set annually by the NCALC pay scales. Figures are incorporated in budget calculations. Payroll is outsourced. Chair will be copied in all emails regarding adjustment of salaries with the external payroll provider. | Procedures are adequate but are monitored and reviewed. |
| RA/10 | Clerk | That the council will be without a Clerk. | 3 | 1 | 3 | Opportunities for training provided. As a lone worker, the Clerk maintains the opportunity of interacting with other Clerks. Ensure Councillors have adequate training on staffing matters. | Procedures are adequate but are monitored and reviewed. |
| RA/11 | Parish Council meetings | That the Council will be not be suitably accessible to all members of the community due to inadequate disabled | 3 | 1 | 3 | Disabled access is available at Village Hall. The Village Hall has adequate fire escapes. Continue to monitor | Procedures are adequate but are monitored and reviewed. |

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| | | access, or health and safety risks. | | | | | |
| RA/12 | Council records | That Council records will be lost through theft, fire or flood damage | 1 | 2 | 2 | Adequate filing and cupboards for storage of files at Clerks' home. | Procedures are adequate but are monitored and reviewed. |
| RA/13 | Electronic records | That electronic Council records will be lost. | 3 | 1 | 3 | All files are backed up to external cloud storage. Secure accessible website provides historic minutes and documents. | Procedures are adequate but are monitored and reviewed. |
| RA/14 | Legal powers | That there will be Illegal activity or payments. | 3 | 1 | 3 | All activity and payments are made within the powers of the Parish Council (not ultra vires) and the resolutions clearly minuted. The Clerk is a part-qualified accountant. When required the Clerk will seek advice from NCALC. Council to continue to support the Clerk in training. Any new staff to be given the opportunity of training. The Council will continue to utilise the services of professional bodies. The Clerk should continue to provide Councillors with newsletters and bulletins from NCALC. | Procedures are adequate but are monitored and reviewed. |

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| RA/15 | Legal powers | That there will be Illegal activity or payments. | 3 | 1 | 3 | <p>All activity and payments are made within the powers of the Parish Council (not ultra vires) and the resolutions clearly minuted.</p> <p>The Clerk is a part-qualified accountant.</p> <p>When required the Clerk will seek advice from NCALC.</p> <p>Council to continue to support the Clerk in training.</p> <p>Any new staff to be given the opportunity of training.</p> <p>The Council will continue to utilise the services of professional bodies.</p> <p>The Clerk should continue to provide Councillors with newsletters and bulletins from NCALC.</p> | Procedures are adequate but are monitored and reviewed. |
| RA/16 | Freedom of Information | That there is a lack of transparency | 1 | 1 | 1 | <p>The Council has adopted a Publication Scheme.</p> <p>The Council has updated its website to ensure it is secure and accessible.</p> <p>Ensure website is kept up to date.</p> | Procedures are adequate but are monitored and reviewed. |
| RA/17 | Members Interests | That there is a Conflict of interest. | 2 | 2 | 4 | <p>Councillors have a duty to declare any potential conflict of interest at the start of the meeting.</p> <p>Awareness of regulations with reference to Standards and Register</p> | Procedures are adequate but are monitored and reviewed. |

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| | | | | | | of Interests and review any changes in relation to the Standards and the Code of Conduct. | |
| RA/18 | Council reputation | That Councillors and/or staff bringing the Council into disrepute | 3 | 1 | 3 | Councillors should all review the Code of Conduct and request training if applicable. | Procedures are adequate but are monitored and reviewed. |
| RA/19 | Council legal ability to continue. | That the Council becomes inquorate. | 1 | 2 | 2 | There are 5 councillor posts and the quorate is 3. It is unlikely but possible that 2 or more councillors leave. The Parish Council has a wealth of previous experience of elections and co-option. | Procedures are adequate but are monitored and reviewed. |