



RISK ASSESSMENT

"The greatest risk facing the local authority is not being able to deliver the activity or services expected of the Council."

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the employer to identify any and all potential risks inherent in the place or practices. Based on a recorded assessment the employer should then take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible, making sure that all employees are made aware of the results of risk assessment.

This document has been produced to enable Crookham Village Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them. In conducting this exercise, the following plan was followed:

- Identify the areas to be reviewed
- Identify what the risk may be
- Identify the LIKELIHOOD of the risk happening, and the IMPACT if that risk materializes
- Evaluate the management and control of the risk and record all findings
- Review, assess and revise if required
- Colour code the OVERALL risk

FINANCIAL AND MANAGEMENT

Subject	Risk(s) Identified	Likelihood	Impact	Management / Control of Risk	Review / Assess / Revise	RAG
1.Business continuity	Risk of Council not being able to continue its business due to an unexpected or tragic circumstance.	L	H	In the event of long term incapacity of the Clerk, the Chairman contact HALC for advice/locum Clerk. In the interim the Deputy Clerk would stand in, as she does during holiday periods and sickness. In the event of long term incapacity of the Deputy Clerk, the RFO would assist on a short-term basis until new Clerk is appointed.	Existing procedures adequate	Green
				In the event that Membership of the Parish Council falls below quorate (5 Members) then it is a legal requirement that Hart Council appoint District Council Members whilst the Parish Council seeks to recruit new Members.	Existing procedures adequate	
	Loss of paper/electronic records.	L	H	Backups of electronic records are made regularly to OneDrive, and for accountancy Software (Quick Books)* and the community centre booking system (Lemon Bookings)* the data resides on Amazon Web Services (AWS)* <i>*Please refer to addendum reference these websites (reviewed under due diligence)</i>	Existing procedures adequate	
	Unexpected Emergency or Major disasters	L	H	The Parish Council has an Emergency Plan which is lodged with the Clerk and also held in the ZCC office. The Parish Council has a list of contacts for such an event. A Lead Member has responsibility for keeping the document up to date.	Existing procedures adequate. Document in OneDrive and on Website.	
2.Precept	Adequacy of precept.	L	L	To determine the precept amount required, the Parish Council holds an informal budget meeting and reviews a suite of reports prepared by the RFO. These reports will include: 1)Actual position in the current Financial Year. 2)Projected position to the end of the current Financial Year. 3)A budget for the following Financial Year.	Existing procedures adequate.	Green
	Requirements not submitted to HDC	L	L	Once the figure has been agreed the budget is presented to Full Council for approval and the relevant precept form is Minuted and signed. The RFO then submits the form to HDC and confirms the receipt of the form.	Existing procedures adequate.	
	Amount not received from HDC	L	L	The RFO checks the bank account on the relevant dates to confirm that the funds have been received. Currently funds are received in April and September of each year.	Existing procedures adequate.	
3.Financial records	Inadequate records. Financial irregularities	L	L	The Council has Financial Regulations which set out the requirements.	Existing procedure adequate. Review the Financial Regulations for adequacy and improvement at the Annual General Meeting.	Green
4.Bank accounts and banking	Inadequate checks	L	L	The Council has Financial Regulations which set out the requirements for all bank accounts (Savings and Current Accounts) We currently have the following: Natwest Current Account, Natwest Savings Account, Unity Current and Unity Savings, and SumUp Bank account.	Existing procedure adequate. Review the Financial Regulations annually.	Green
	Wrong cheque signatures	L	L	The Parish Council has five bank accounts - only the current account with NatWest has a cheque book. All Cheques require any two authorised Councillors to sign. The mandate says any two Councillors to sign cheques. The authorised signatory list is updated when a Councillor resigns and after an election.	Existing procedures adequate	
	Bank mistakes	L	L	The RFO reconciles the bank accounts once a month but also monitors the current account (main transaction account) on a weekly basis to ensure all bankings and BACS transfers are credited promptly. Any issues/errors are dealt with immediately by the RFO.	Existing procedures adequate	

	BACS transfer to incorrect account or incorrect amount	L	L	Payment can be made by BACS. The RFO sets up the payment in Bankline and it is checked and authorised by two bank signatories. In addition the bank verifies the payee details when entered to confirm the account is valid. The instructions for each payment are checked and signed, or otherwise evidenced by two authorised signatories. If the bank does not verify the account details a test of £1 can be sent to the account before the supplier's account is set up.	Existing procedures adequate	
	SumUp Bank Account Transfers	L	M	The Chair of Finance to do the transfer at either the finance meeting or the CVPC meeting each month in the presence of the RFO. If the RFO is unavailable another officer to be present. All transfers to be credited to the Natwest current account.	Existing procedures adequate	
5. Investment	Loss of interest through income not being invested	L	L	Investments will only be made with institutions as outlined in the Council's Treasury & Investment Policy.	Treasury & Investment Policy agreed and SO's amended	
6. Cash	Cash is no longer used			The Council no longer uses cash for payments or receipts.		
7. Reporting and auditing	Information provided	L	L	All requests for payments, including BACS via Bankline must have supporting documentation which the approved signatories must check and initial before authorising.	Existing procedures adequate	
	Communication	L	L	A suite of reports are presented to Full Council at the monthly meetings which also include budget Vs actual and detailed notes of all expenditure	Existing procedures adequate	
		L	L	Bank reconciliations are done monthly. The end of year reconciliation is checked and signed independently by the Chairman before submission to the external auditors.	Existing procedures adequate	
8. Direct costs payable	Goods not supplied but billed	L	L	The RFO will not write a cheque/ or make a payment via BACS unless the service/goods have been provided. The RFO will inform the supplier immediately should a problem arise.	Existing procedures adequate	
	Services/ goods provided but not billed	L	L	The RFO chases suppliers each month for any invoices not issued. In the event of persistent failure by the supplier to produce an invoice, the Clerk contacts the supplier.	Existing procedures adequate	
	Payment incorrect	L	L	The RFO ensures that all cheque/BACS payments correspond to invoices received. When the Councillors sign the cheques or authorise BACS they also check the amount due to the invoice received. If payment is made via cheque the Councillors initial the cheque stub and invoice. If the payment is via BACS the Councillors authorise payment via Bankline and initial the invoice.	Existing procedures adequate	
	Unpaid invoices	L	L	The RFO ensures all invoices are paid promptly within the time limits set by suppliers. Extensions are agreed where appropriate to align with our monthly BACS run.	Existing procedures adequate	
9. Powers to Spend	Payment made which exceeded Council limit Set by amount x no of electors	L	L	The RFO checks the limit set each year when setting the budget and the maximum S137 expenditure limit is calculated and shown on the budget spreadsheet.	Existing procedures adequate	
	S137 Exp not reported	L	L	The Clerk/ RFO Minute the amount/date/chq no/ supplier when S137 is spent as part of the financial reports that month	Existing procedures adequate	
	The council makes a payment that is ultra vires	L	L	Before a payment is authorised at the meeting, the council agrees the power to spend. The RFO lists all payment made and their appropriate powers in the financial reports presented to Members each month.	Existing procedures adequate	
10. Grants receivable	Receipts of Grant	L	L	The Parish Council does not presently receive any regular grants. One off grants are dealt with on an individual basis and adhere to the terms and conditions requested.	Existing procedures adequate. No further action required.	
11. Income	Hire Fees not received.	L	M	Unpaid invoices for regular hirers are pursued and legal action taken if required. All regular hirers are vetted before acceptance and following any non-payment, their contract is terminated immediately. Bad debts are monitored on a monthly basis by the RFO & Centre Managers and prompt legal action initiated if required. All ad-hoc users pay in advance.	Existing procedures adequate	
12. Best value Accountability	Work awarded incorrectly	L	L	Normal Parish Council practice is to strive to seek 2/3 quotations for any substantial work required to be undertaken or goods purchased.	Existing procedures adequate	
	Overspend on services	L	L	The RFO checks the quote against the final invoice to ensure the costs agree. Where ad-hoc / unexpected increases occur while a service is being provided, approval must first be sought from the Council for the additional cost before any further work is undertaken by a contractor.	Existing procedures adequate	
13. Salaries and associated costs	Salary paid incorrectly	L	L	Salary rates are reviewed annually using SCP rates issued by NALC and applied on 1st April each year. Each month the RFO produces 3 reports as follows: Salary analysis for each employee: schedule of tax & NI payments to be made to the Inland Revenue and a schedule of pension payments to be taken by dd to Nest.	Existing procedures adequate	
	Wrong deduction of NI and Tax	L	L	The Accounts software package automatically updates the Tax and NI rates at the start of each Financial year. The information is automatically sent to the Inland Revenue via the accounts software package each month – Real Time Information (RTI).	Existing procedures adequate	
	Unpaid Tax and NI contributions to the Inland	L	L	All Tax and NI payments are paid to the Inland Revenue by BACS via NatWest Bankline on a monthly basis. In the accounts software package all salary information and updates are sent to HMRC as soon as the payroll is generated - Real Time Information (RTI) A dispensation has been obtained for the Council in relation to expenses and the submission of P11ds as all expenses are paid wholly, exclusively and necessarily for parish council business.	Existing procedures adequate	
	Unpaid Pension contributions to the provider	L	L	All pension payment are paid to the provider by direct debit each month. The RFO uploads the pension payments to the provider each month on their website.	Existing procedures adequate	

14. Employee	Fraud by employee	L	M	The level of the Fidelity Guarantee insurance is reviewed each year by the RFO to ensure that it complies with the guidelines issued by the External Auditor. Two Councillors are required to sign cheques, authorise BACS payments and authorise any transfers between bank accounts, with the exception of the SumUp bank account (where alternative procedures are in place) and DDRs approved by Full Council. Council has an HR adviser.	Existing procedures adequate	
	Resignations	L	M	Responsible Finance Officer. If council is unable to find a suitable candidate within the Notice period, advice should be sought from the Internal Auditor. Both Managers of Community Centres are capable of maintaining the invoicing system. The recruitment of a suitable alternative RFO is estimated to require in the region of two months to complete. All information concerning the accounts is on the software package and can be easily taken over by another person. Contact will be made with the accounts software provider (Quick Books).	Staff handbook produced and all staff provided with a copy. Copy in OneDrive accessible to all Members.	
		L	H	Clerk has compiled a guide to her work practices - daily, weekly, monthly and annual tasks. Staff folder has a copy in OneDrive Deputy Clerk - working to Clerk's regular workload. Centre Manager(s) – handbook produced identifying daily, monthly and	Existing procedures adequate Existing procedures adequate Existing procedures adequate	
	Staff Policies	L	L	Staff handbook produced for all staff and updated by HALC as and when legislation changes.	Existing procedures adequate	
15. Councillor allowances	Councillors over-paid	L	L	No allowances are currently allocated to Parish Councillors.	Review at Annual Council	
16. Election costs/ Referendum	Risk of an election/Referendum cost	L	L	The RFO has created an Election Reserve in the accounts. The level is reviewed yearly at the budget meeting.	Existing procedures adequate	
17. VAT	Re-claiming/charging	L	L	The Council has Financial Regulations which set out the requirements.	Existing procedure adequate	
	Must ensure VAT is correctly accounted for and that VAT returns are filed on time with HMRC	L	L	VAT Returns are filed Quarterly using Quickbooks which is an accepted accounts package. The VAT returns are reviewed by an independent VAT specialist each QTR before filing to confirm the VAT payable/receivable and ensure partial exemption rules are adhered to. Any queries regarding expenditure/ income are raised in the quarter with the VAT specialist and subsequent advice followed. The Council follows financial regulations which set out requirements.	Existing procedure adequate	
	Risk of fraudulent VAT numbers from new suppliers	L	L	VAT numbers from new suppliers are checked on the HMRC register.	Existing procedure adequate	
18. Annual Governance and Accountability Return (AGAR)	Submit within the time limits set by the External Auditor	L	L	The RFO completes the AGAR and presents it to the Council for approval with the Governance Statement. It is completed within the timescales set by the External Auditor.	Existing procedure adequate	
19. Legal Powers	Illegal activity or payments	L	L	All activity and payments within the powers of the Parish Council to be resolved and Minuted at full Council Meetings.	Existing procedures adequate	
20. Minutes Agenda Statutory Notices	Accuracy and legality	L	L	Minutes and agendas are produced in the prescribed method by the Deputy Clerk and adhere to legal requirements. All Minutes are approved and signed at the next Council meeting. Minutes, agendas, planning notices and statutory documents are displayed according to the legal requirements.	Existing procedure adequate	
	Business	L	L	Business conducted at Council meetings is managed by the Chairman. Members adhere to the code of conduct.	Existing procedure adequate	
21. Members Interests	Conflict of Interests	L	M	Declarations of Interest regarding items on the Agenda are recorded in the Minutes.	Existing procedure adequate	
	Register of Members Interests	L	M	Register of Members Interest forms (DPIs) are reviewed regularly by Councillors and any amendments notified to the Monitoring Officer at Hart. A copy is also kept by the Clerk and available for the public to view by appointment. Copies are posted on the relevant local authority websites.	Existing procedure adequate	
22. Insurance	Adequacy	L	M	An annual review is undertaken of all insurance arrangements in place. The RFO updates the insured assets on a regular basis, and reconciles the figures. Policy updated to reflect new assets. The Officers meet with the insurers as required to discuss the needs of the council.	Existing procedure adequate	
	Fidelity Guarantee	L	H	The Fidelity Guarantee insurance is reviewed each year by the RFO to ensure that it complies with the guidelines issued by the External Auditor	Existing procedure adequate	
23. Data Protection	Policy Provision	L	L	The Council is registered as data processor with the (ICO) Information Commissioners Office. This is renewed annually to ensure compliance with current legislation.	Existing procedure adequate	
24. Freedom of Information Act (Fol)	Policy Provision	L	L	The Council has a model publication scheme for Local Councils in place.	Existing procedure adequate	
		L	L	Relevant documents are available on the website. Freedom of information requests to be assessed and responded to by Clerk as appropriate within regulations and in compliance with statutory time limits.	Existing procedures adequate. Paper copies destroyed when no longer relevant.	
PHYSICAL EQUIPMENT OR AREAS						

25. Assets	Loss or damage Risk/damage to third party property or individuals	L	H	Adequate Insurance cover exists. No formalised programme of inspections is carried out with the exception of the play areas and outdoor gym equipment which are inspected weekly in line with council policy. All reports of damage are reported to the Council and dealt with. Pitch inspections and surrounds are the responsibility of the hirer(s) and written into the Contracts.	Existing procedure adequate	
26. Maintenance	Poor performance of assets or amenities Loss of performance	L	M	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for these repairs/actions are authorised in accordance with the correct procedures of the Parish Council. All assets are insured.	Existing procedure adequate	
27. Notice Boards	Risk/damage/injury to third party	L	M	The Parish Council is responsible for nine notice boards. The notice boards are inspected regularly by the Clerk and any repairs/maintenance requirements brought to the attention of the Parish Council.	Existing procedure adequate	
28. Street Furniture	Risk/damage/injury to third party	L	M	These items are all covered by insurance. No formalised programme of inspections is carried out; all reports of damage are reported to the Council and dealt with.	Existing procedures adequate	
29. Meeting Location	Adequacy Health & Safety	L	L	The Parish Council meetings are held in the Zebon Centre Hall and Hareshill Community Centre. All premises and the facilities are considered to be adequate for the Clerk, Councillors and Public who attend from Health & Safety and comfort aspects.	Existing procedures adequate	
30. Open Spaces	Trees on Council owned land	L	L	The Parish Council owns land at the Crescent Green, Lea Green and Zebon Community Centre. Areas are maintained by contractors on a regular basis and trees inspected by qualified company on a 2 year basis and any works identified are acted upon.	Existing procedures adequate	
	Tree damage within the parish council owed land	L	L	Any reports of damage are dealt with immediately.	Existing procedures adequate	
Reviewed in February 2026 by Deputy Clerk and the Responsible Finance Officer Signed:(Chairman) Signed:(Deputy Clerk)						

ADDENDUM TO CVPC RISK REGISTER

Use of QuickBooks and LemonBooking Systems

Crookham Village Parish Council uses third-party cloud-based systems to support financial administration and venue bookings. This addendum clarifies the Council's data protection position in relation to QuickBooks (Intuit) and LemonBooking (by Tectonic Software).

Data Controller and Processor Roles

Crookham Village Parish Council is the Data Controller and Data Processor.
QuickBooks (Intuit) and LemonBooking act as Data Processors under Article 28 UK GDPR.

Categories of Personal Data Processed

The systems may process:

- Names and contact details
- Booking information
- Financial transaction data
- Supplier and contractor contact details
- Invoices and payment records

No special category data is processed unless strictly necessary and lawful.

Lawful Basis

Processing within these systems is undertaken under:

- Article 6(1)(b) Contract
- Article 6(1)(c) Legal obligation
- Article 6(1)(e) Public task

LemonBooking Specific Position

LemonBooking is a cloud-based venue management system used to administer hall hire and related services.

According to its published privacy documentation:

- Personal data is collected for booking and event management purposes
- Data may be shared with sub-processors including Amazon Web Services and Google for hosting, analytics and security
- Some implementations may retain booking information for between 1 and 13 years for legal or administrative purposes
- Users have rights to access, correct or request deletion of their personal data

QuickBooks (Intuit) Specific Position

QuickBooks is used for accounting and financial management.

It may include AI-assisted functionality (Intuit Assist) that analyses financial data to provide suggestions and insights.

This does not constitute solely automated decision-making producing legal or similarly significant effects under Article 22 UK GDPR.

Human oversight remains in place for all financial decisions.

- Intuit acts as Data Processor under contractual terms.
- Data is hosted within secure cloud infrastructure with appropriate technical and organisational measures.
- Where international transfers occur, Intuit relies on recognised safeguards (e.g. UK extension to EU US DPF, SCCs, adequacy decisions).
- Access to QuickBooks is restricted to authorised officers only.
- Retention is governed by CVPC's Retention Schedule, not by default system settings.

International Transfers

Where data is stored or processed outside the UK, safeguards are relied upon including:

- UK Extension to the EU-US Data Privacy Framework where applicable
- Standard Contractual Clauses
- Adequacy decisions

Security Measures

Supplier safeguards include:

- Secure cloud hosting
- Encrypted data transmission
- Access controls
- Industry-standard security practices

Monitoring and Review

The Council reviews third-party data processor arrangements annually as part of its GDPR compliance review.

The Council engage third-party contractor to oversee all IT controls.