

| Risk area | Risk description | Risk category | Current internal controls | Recommended further action/s required |
|--------------------------------|---|---------------|--|---------------------------------------|
| 1. Assets | Risk of physical assets being unrecorded/unsecure/unfavourable condition due to wear and tear, accidental or non-accidental damage. | 6 | Asset register updated annually following a physical asset monitoring programme. Assets covered under public liability element of existing Insurance Policy. Insurance reviewed annually to assess adequacy of cover. | None. |
| | Risk of third party land claim on Parish Council owned property. | 6 | Land titles already registered with the Land Registry. | None. |
| | Risk of failing to comply with land covenants | 3 | Information on covenants held on file. Legal advice on specific issues available via solicitors. | None. |
| 2. Business continuity | Risk of Parish Council not being able to continue its business due to an unexpected or tragic circumstance. | 6 | Paper records stored in locked metal cabinet at Parish Clerk's office. Older paper records archived with GCC. Copies of land title deeds kept with Solicitors. Monthly remote backup of electronic files undertaken. Business Continuity/Disaster Recovery Plan has been out into place. | None. |
| 3. Compliance with legislation | Risk of failing to comply with Data Protection Act 1998. | 3 | Parish Council registered as a Data Controller with the Information Commissioner. Information maintained and updated as required. | None. |
| | Risk of failing to comply with the Freedom of Information Act 2000. | 3 | Information Commissioner's Model Publication Scheme for Parish Councils adopted. Information regularly updated on website. | None |
| | Risk of failing to comply with the Employer's Liability (Compulsory Insurance) Act 1969. | 3 | Employers Liability cover (of £5 million) in place under existing Insurance Policy. Insurance requirements reviewed annually to assess adequacy of cover. | None |
| | Risk of undertaking activities without appropriate legal powers. | 6 | Proposed new activities checked against appropriate legal powers. Minuting of power under which activity is being approved. Clarification sought from NALC/SLCC in complex matters. Clerk CiLCA trained. Good Councillor Training carried out. | None. |

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| | Risk of failing to comply with meeting and procedural requirements as required by the Local Government Act 1972. | 6 | Procedures followed as set out in the Parish Council's Standing Orders. Agendas/minutes/statutory documents produced accurately and promptly, are approved and signed at the following meeting and displayed according to legal requirements. Register of members interests maintained. Declarations of Interest agenda item at every Committee meeting. Complaints procedure in place. Register of interest reviewed regularly. Register of Gifts and Hospitality kept and reviewed regularly. | None. |
| | Risk of failing to meet licensing condition/renewals with suppliers. | 3 | Paper copies of licensing agreements kept on file (e.g. for it software, OS maps) and renewal costs included in budgeting process. | None. |
| | Risk on inadequate precept. | 3 | Precept determined as part of annual budgeting process, approved by the Parish Council and then confirmed to the District Council. The budgeting process involves identification of appropriate budget expenditure and income headings and preparation of estimates for each (based on incremental budgeting for ongoing activity, estimates for new or 'one-off' activity and contingencies) which are then assessed for affordability and balance requirements. | None. |
| | Risk of inadequate financial records. | 3 | Procedures followed as set out in the Parish Council's Financial Regulations. NALC/SLCC Governance and Accountability guidelines followed. Section 137 grants approved and accounted for clearly. Financial Regulations reviewed yearly. | None. |
| 4. Financial administration | Risk of failure to scrutinise financial records or correctly approve expenditure. | 3 | Procedures followed as set out in the Parish Council's Financial Regulations. NALC/SLCC Governance and Accountability guidelines followed. Annual Return completed and submitted to Internal and External Auditor for scrutiny. Internal quarterly financial checks undertake | None. |

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| | | | by a Councillor. Financial Regulations reviewed yearly. | |
| | Risk of incorrect staff salaries being paid. | 3 | Staff appointed directly by the Parish Council's Full Committee. Salary rates/hours are set out in employment contracts. Payslips and expenses are approved by the Parish Council with other monthly expenditure. Pay rates follow NALC scales. | None. |
| | Risk of failing to meet HMRC requirements (NI, tax, VAT) | 3 | HMRC NI and tax claims made quarterly. HMRC VAT claims made (at least) annually. HMRC Employer Return completed annually. Charity Commission return made annually. | None. |
| | Risk of failing to meet Audit Commission/Charity Commission requirements as sole managing trustees for Recreation Ground | 3 | Separate bank account and accounts for Recreation Ground Charity established. Separate meetings held to discuss Charity business. | None. |
| | Risk of failing to meet grant and/or loan conditions/repayments | 3 | The Parish Council does not currently receive any grants or have any loans. Kept under review – new systems will be developed for loans or grants when received. | None. |
| | Banking errors/charges | 3 | Monthly bank reconciliations are undertaken to identify any errors made by the bank. Bank balances are monitored regularly and transfers made from deposit to current account to ensure adequate funds are in places. | None. |
| | Risk of cash/goods loss through staff theft, risk of cash loss through theft. | 3 | No petty cash or float in place. All cash received is banked as soon as possible. Fidelity Guarantee in place under existing Insurance Policy. Money cover in place under existing Insurance Policy. | None. |
| | Risk of failing to meet Health and Safety at Work Act 1974 (and other related legislation) for staff, volunteers and the public. | 6 | Safety Committee Terms of Reference developed. Clerk trained in general H & S and safety relating to memorial safety. RoSPA annual monitoring of play and sporting facilities. Clerk attended General Health and Safety and Memorial | None. |

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| | | | Safety Training. Health and Safety and Risk assessments carried out as required. | |
| | Risk of damage to third party property/individuals as a consequence of Council provided services/amenities to the public. | 3 | Public Liability cover (of £5 million) in place under existing Insurance Policy. Insurance requirements regularly reviewed to assess adequacy of cover. | None. |
| 5. Health & safety | Risk of contracted services (e.g. grass cutting, street cleaning) services failing to meet the desired standard. | 4 | Works specifications included in contracts/orders. Contractors delivering services over a certain amount to have appropriate insurance provision in place. | None. |
| 6. Liabilities | Risk of key staff loss/under performance. | 6 | Employment contracts and job descriptions in place for staff. Staff Committee Terms of Reference agreed. Employment contracts and job descriptions reviewed annually. | None. |
| | Risk of staff remuneration not reflecting NALC/SLCC agreed pay scales. | 6 | Clerk's salary increased by one spine point annually and any further increase agreed nationally. Parish Clerk post evaluated through SLCC job evaluation framework during 2011-12 new grade was implemented from April 2012. The NALC/SLCC agreed pay scales are considered in line with the salary review of the Clerk on an annual basis as part of the budget setting process. | None. |
| 7. Personnel | | | | |