Assets

Topic	Risk	H/M/L	Management of Risk	Review
Street Furniture	**Damage, accidental or malicious. Injury to third parties.**	**L**	**Bus shelters, dog bins, notice boards, have adequate insurance cover. Not formally inspected but reported damage is investigated and dealt with.**	**Asset register cover reviewed quarterly**
Adult/Junior exterior Play Equipment	**Damage, accidental or malicious. Injury to third parties.**	**M**	**Adequate insurance cover. Annual inspection by ROSPA. Regular inspections by Contractor who will arrange repairs as necessary.**	**Contractor's report examined**
Pavilion	**Damage, accidental or malicious. Injury to third parties.**	**M**	**Adequate insurance cover. Fire alarm, access alarm. Fire equipment serviced annually. External movement activated lighting. Other equipment and contents insured by the tenants. Faults reported to Pavilion management committee for resolution.**	**Tenant's insurance certificate examined, and Council's Insurance cover reviewed annually**
Community Centre	**Damage, accidental or malicious. Injury to third parties.**	**M**	**Leased to CIO who undertake daily management. Adequate insurance cover. Annual fire safety check. Fire alarm. Fire equipment serviced annually. External movement activated lighting in carpark. Security cameras in place**	**Lease reviewed. Regular inspections by PC. Insurance reviewed annually**
Playing Field	**Damage, accidental or malicious. Injury to third parties.**	**M**	**Pavilion management committee checks Clubs using field have adequate insurance. Insurance cover by PC in place to cover damage. Signs prohibiting dogs. Contractors cut grass surface.**	**Insurance reviewed annually**

Financial

Precept	**Adequacy of Precept**	**L**	**Precept requirements and potential spending and income discussed by Finance Committee and agreed by full council prior to submission. Receipt of precept advised to PC. PC receives monthly updated budget reports and projections.**	**Monthly reviews**

Banking	**Fraud, theft, mistakes**	**L**	**Two members' signatures required before any transaction undertaken. Payment of invoices by Banks Faster Payments system. RFO input authorised invoices and payment is subsequently authorised by a member. Bank statements reconciled monthly, confirmed at Finance meeting by officers. Cash and cheques are banked promptly, no petty cash held. No borrowing facilities. Direct Debits are actioned with authority of Council and are confirmed annually. Two members' signatures required before any transaction undertaken. Payment of invoices by Banks Faster Payment System**	**Financial regulations reviewed annually. Evaluate Internal audit annually**
Accounts	**Fraud, theft, mistakes**	**L**	**Report to date with spending and income forecast discussed at monthly PC meeting. Officers at Finance meetings confirm accounts with bank statements. Internal auditor appointed to monitor and advise on systems. External Auditor monitors validity of spending. Account records kept on PC and backed by external hard drive held in safe.**	**Financial regulations annually. Evaluate External and Internal audit annually**
VAT	**Claiming refunds in good time.**	**L**	**RFO claims refunds appropriately. Internal audit check. Refunds reported to PC monthly meeting**	**Financial regulations reviewed annually. Evaluate Internal Audit annually, Income advised to Finance Committee**
Councillor Allowances	**Overpayment of allowances, income tax.**	**L**	**No allowances paid to Councillors**	**N/A**
Income	**Receipt of income from allotment rental, VAT income**	**L**	**Invoices sent by Clerk, followed up if no payments received. Payments banked and recorded by RFO and reconciled with bank statements. All income reported to PC monthly meeting.**	**Rents and subs reviewed annually**
Salaries	**Fraud, theft, mistakes. NI and Tax unpaid or incorrect**	**L**	**Salary rates are reviewed annually by PC. Monthly salaries agreed at Finance meetings. Tax and NI amounts produced by HMRC software, updated annually, and submitted monthly to HMRC via Real Time Information system.**	**Financial regulations reviewed annually. Remuneration committee annual review or as required due to pay award**

Section 137 Spending	Amount exceeded; incorrect powers of spending used	L	Total spending agreed at budget planning. Reviewed at monthly PC meeting. Limit checked annually. Internal Audit reviews spending. S137 Policy in place.	Financial regulations reviewed annually. Evaluate Internal Audit annually

<u>Insurance Cover</u>

Assets, Public Liability, Fidelity Cover, Employers and Employee	Cost, adequacy, compliance	L	Insurance cover is reviewed annually, new assets are added during the year. Policy agreed by Finance Committee prior to renewal. Any claims are made in good time	Review annually

<u>PC Records</u>

Security	Loss of paper records, hacking or loss of computer records	M	Old paper records stored in Community centre; additional fire cover not considered necessary. Deeds and agreements held in safe. Laptops used by Clerk and RFO have up to date virus and malware protection. Records securely backed up and stored elsewhere.	Review when changes made to existing procedures
Data Protection	Non-compliance	L	The PC is registered with the Data Protection Agency , now Information Commissioner's Office (ICO)	Review annually
Minutes, Agendas, Notices	Accuracy and legality	L	Minutes and agenda are produced in the prescribed method and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting, Minutes and agenda are displayed according to legal requirements	Review if legal requirements change. Clerk training ongoing.
Financial Records	Accuracy, adequacy, confidentiality	L	Compliance with Financial regulations. Internal and External audits monitor. Internal financial control system in place, with appointed councillor.	Financial regulations reviewed annually. Evaluate Internal Audit annually.
Freedom of information	Non-compliance	L	Model policy to be reviewed. No requests for information to date. If requests are made a fee may be charged to the applicant if excessive hours are needed to complete the additional work	Monitor any requests made annually

Cash Control	Accuracy and security	L	Cash received is restricted to essential payments owing to Council. Where possible receipt is controlled by Parish Clerk and RFO with a reconciliation to invoices. Cash is immediately banked.	Members review internal controls reporting to Council on completion of regular checks. Insurance cover in place.
Debit/Credit Cards	Accuracy, control, and security	L	There are no Debit Cards held and only 2 Credit cards held. Used only for essential purchases and must be supported by invoices.	Members review internal controls reporting to Council on completion of regular checks. Insurance cover in place.

Public Liability

Sports Liabilities	Injuries to players, third parties and their property	M	All teams using the Playing field must have cover issued by their associations covering injury to players, public, and property. Confirmation obtained annually	Review cover annually
Other Liabilities	Injuries to third parties and their property	L	Covered by PC insurance	Insurance reviewed annually

Legal

Legal Regulations	Non-compliance	L	Clerk and Chairman to attend courses on regulatory matters. Clerk has access to OALC for support and advice.	Training on going
Legal Powers	Illegal activity	L	All activity within the powers of the PC is resolved and minuted at Full PC meetings. Internal audit monitors.	Training on going

Procedures

Enquires from the public	Accountability	L	All enquiries are dealt with by the Clerk or member as necessary and referred to Full meeting of PC if appropriate	Monitor requests
Requests for inspection of records	Accountability	L	Agenda, Minutes of Meetings, Financial reports to Council, Internal and External Audit reports are made available on the website	Monitor requests

Members Interests	**Conflict of Interest**	**L**	**Members are asked at the beginning of every meeting to declare any interests in any of the items on the agenda. A register of Members Interests is reviewed annually and circulated by the Clerk every six months**	**Member's responsibility to update their interests as and when they change**
Code of Conduct	**Non-compliance**	**L**	**All new Councillors are asked to read and familiarise themselves with the Code of Conduct, Councils Standing Orders, and Financial Regulations. Training is available for new Councillors**	**Standing orders and Financial regulations reviewed annually**
Best Value	**Overspend on services. Work awarded incorrectly**	**M**	**Quotations or tenders should be sought in accordance with Financial Regulations for work undertaken for the PC. All quotations or tenders are reported to the Full PC for their acceptance**	**Financial regulations reviewed annually**

Website

Information	**Accuracy**	**L**	**All PC documents appearing on the website will be taken directly from the PC records. Members contact details will be updated and reviewed regularly. Clerk will have responsibility for access to the website.**	**Ongoing development**
Security	**Virus and hacking**	**H**	**Security systems will be in place to prevent hacking and unauthorised access to the website and provide up to date virus protection.**	**Ongoing development SSL Certificate in place**