

Aim	Risk	Risk Level			Mitigation	Actions Required	Resultant Risk Level			Person Responsible
		Likelihood	Impact	Risk			Likelihood	Impact	Risk	
1. To ensure compliance with the Acts of Parliament, Council's Standing Orders, Financial Regulations and Code of Conduct.	a) Lack of knowledge of regulations and codes and powers laid down by Parliament	1	3	3	i) Ensure that all Councillors have copies of Code of Conduct and Standing Orders together with the "Good Councillor Guide". Highlight essential parts and provide training where required. Re-issue annually. ii) Keep record of Councillors' and Staff Training. iii) Experienced and competent Parish Clerk/Staff	None at this time.	1	3	3	All Councillors, Parish Clerk
	b) Standing Orders out of date.	1	3	3	i) Ensure that Standing Orders are produced, understood by Councillors, and reviewed at least once per year.	None at this time.	1	3	3	All Councillors, Parish Clerk
	c) Lack of commitment and adherence to regulations and procedures.	2	3	6	i) Regular reference to appropriate regulations in agenda items. ii) All motions should be on the agenda at least 3 days in advance of the meeting and checked by the Clerk. iii) No delegation of responsibilities to individual Councillors (as there is no legal power).	None at this time	2	3	6	All Councillors, Parish Clerk
	d) Items/services purchased without	2	3	6	i) All purchases that need tendering to go through the Parish Clerk's Office & Parish Council	None at this time.	2	3	6	Parish Clerk acting as Responsible Finance Officer

	proper tendering procedures, resulting in accusations of commercial favouritism.		ii) Ensure that all Councillors and Clerk are aware of regulations re estimates and full tender procedures. iii) Adequate controls validated by regular Internal Audit			Finance Committee
	e) Payments made without prior approval and adequate control.	1 3 3	i) Ensure all payments are approved in Council meetings and recorded in minutes. ii) Carry out monthly bank reconciliation check as required by audit. iii) No cash payments, the council does not maintain any form of cash. Financial Regulation 10.1. iv) Add report on variances >10% to qtly and annual report. v) Clerk raises payments using the NatWest Bankline system and a councillor approves the payment. Assignment of roles means that the Clerk cannot release payment. (vi) All cheques must be signed by at least 2 Members plus Parish Clerk (vii) Adequate controls validated by regular Internal Audit	None at this time.	1 3 3	Parish Clerk acting as Responsible Finance Officer Finance Committee
	f) Lack of control of signatories to cheques.	1 3 3	i) Keep authorised signatories to a minimum consistent with practicalities. ii) Signatories approved by Council	None at this time.	1 3 3	Parish Clerk acting as Responsible Finance Officer Finance Committee
	g) VAT not properly accounted for,	1 2 2	i) Ensure Clerk has adequate knowledge of regulation by attending training courses as appropriate.	None at this time.	1 2 2	Parish Clerk acting as

	resulting in overclaims and large demands from HMRC			ii) Seek expert knowledge where a new project or activity is undertaken to ensure compliance. iii) Adequate controls validated by regular Internal Audit (iv) VAT return every quarter			Responsible Finance Officer Finance Committee			
2. To identify and regularly review the Council's priorities, using a risk based approach, to ensure these are clear and achievable.	a) Lack of knowledge of how to set objectives, set priorities, and identify risks resulting in lack of clarity, direction and appropriate allocation of resources.	2	3	6	i) All Councillors to be made aware of need for objectives and identification of risk. ii) Attend training sessions if necessary iii) Establish agreed priorities that are matched to available resources. iv) Continue to promote attendance of training courses by councillors	None at this time.	2	3	6	Chairman, Parish Clerk
	b) No Risk Analysis carried out and/or steps taken to combat risks	2	3	6	i) Review risk assessment every 6 months at Finance Committee ii) All significant proposals to provide a risk assessment		2	3	6	Chairman, Parish Clerk
3. To influence other Council departments and Government organisations to fulfil the requirements of the Parish population	a) Lack of effective lines of communication with other organisations	1	2	2	i) Allocate Councillors to champion key areas of interest ii) Attend invited events that are likely to impact the Parish iii) Provide adequate feedback to Council	None at this time	1	2	2	All Councillors, Parish Clerk
	b) Lack of effective lines of	2	2	4	i)Take every opportunity to publicise role of Parish Council.	None at this time	2	2	4	All Councillors, Parish Clerk,

	communication with parishioners			ii) Publish regular Parish Council newsletter iii) Effective use of notice boards and “fliers” . iv) Use website to publicise Parish Council work v) Use key issues to raise profile of Parish Council and to test parishioners' views. vi) Create of Parish Council annual plan and put to parishioners for comment. vii) Community Engagement Policy implemented. viii) Councillors copy Clerk on any significant individual resident or association/club matters ix) Submit regular articles to the Parish Magazine.				External Liaison Councillors.		
4. To ensure that all Councillors are aware of their responsibilities, and possible liabilities, and to provide adequate insurance cover for all possible risks.	a) Lack of education of Councillors regarding responsibility and liability.	1	4	4	i) Familiarisation with Standing Orders and Good Councillor Guide. ii) Councillors to be reminded annually of importance of these publications iii) Attend any training courses as appropriate.	Continue to promote attendance of training courses by councillors	1	4	4	All Councillors
	b) Inadequate insurance cover taken out – Property, personal liability, employer’s liability, fidelity guarantee	1	3	3	i) Review annually at Finance Committee ii) Ensure Level of fidelity cover is reviewed to ensure correct level maintained.	None at this time	1	3	3	Parish Clerk, All Councillors

5. To keep appropriate books of account accurately and up to date throughout the financial year.	a) Inadequate knowledge and commitment to accounting requirements	1	4	4	i) Ensure that Responsible Financial Officer and Chairman of Finance Committee is familiar with relevant current financial regulations and include them in standing orders. ii) Responsible Finance Officer to produce quarterly financial reports as part of the Governance and Performance Monitoring Report to Finance Committee iii) Internal audit to be undertaken annually plus review of adequacy by Finance Committee. Reports to be made available to all Councillors and any recommendations to be acted upon promptly	None at this time	1	4	4	Parish Clerk acting as Responsible Finance Officer Finance Committee
	b) Bank charges unnecessarily incurred.	1	1	1	i) Responsible Finance Officer to carry out regular inspection of books of account.	None at this time	1	1	1	Parish Clerk acting as Responsible Finance Officer
	c) Inaccuracies in recording amounts, totals in books of account, and bank reconciliations.	1	1	4	i) Responsible Finance Officer to ensure that accounts and systems are kept in such a way that internal controls are included and activated. ii) Accounting system that performs integrity checks and balances iii) Ensure accounts reconciled each month and send copy of reconciliation to Chairman of Finance Committee iv) Regular internal audits to advise on internal controls required. v) Ensure monthly reconciliation statements signed off by a member of the Finance Committee	None at this time	1	1	4	Parish Clerk acting as Responsible Finance Officer Finance Committee

	d) Not enough money held in current account to meet liabilities.	1 3 3	i) Responsible Finance Officer to carry out regular inspection of books of account.	None at this time	1 3 3	Parish Clerk acting as Responsible Finance Officer
	e) Cash not fully protected by FSCS protection and the most beneficial interest terms not being obtained.	1 4 4	i) Ensure that balances never exceed current FSCS protection limits ii) Quarterly review to ensure that most favourable interest rates are obtained on deposit accounts. iii) Investment Strategy Policy adopted by council.	None at this time	1 4 4	Parish Clerk acting as Responsible Finance Officer
	f) Inadequate control of cash receipts and payments.	1 2 2	i) No cash payments made in line with Financial regulations. Cash receipts kept to a minimum. ii) Electronic card reader only used by the Parish Council. Receipts are reconciled against a control record such as ticket issues or, where this is not possible, the receipts will be reconciled against the provider's transaction report. The Chair of the Finance Committee will verify the reconciliation and this will be presented to the Finance Committee, along with other bank reconciliations at least once in each quarter. Use of the card machine and associated fees reviewed at least annually, as part of the budget setting process. Fees accounted for separately in the accounts to allow this to be monitored effectively.	None at this time	1 2 2	Parish Clerk acting as Responsible Finance Officer

	g) Debts not pursued promptly	3	1	3	i) Responsible Finance Officer to monitor and act on aged debt analysis. Aged debt analysis provided by Hallmaster. ii) Internal audit checks.	None at this time	3	1	3	Parish Clerk acting as Responsible Finance Officer
	h) VAT claims not made promptly or made incorrectly.	1	2	2	i) Ensure Clerk has up to date and appropriate and up to date VAT official Publications and knowledge. ii) Add Clerk has attended VAT training provided by ChALC and Scribe and will continue to keep knowledge up to date. Specific, professional advice will be sought when required.	None at this time	1	2	2	Parish Clerk acting as Responsible Finance Officer
	i) Books of account not kept up to date/invoices not posted promptly. Receipts not banked or banked properly	1	4	4	i) Regular checks by Responsible Finance Officer and annual check by internal auditor. ii) Responsible Finance Officer to produce quarterly financial reports for the Finance Committee.	None at this time	1	4	4	Parish Clerk acting as Responsible Finance Officer
	j) Slow response to request to change bank mandates leaving Council unable to authorise cheque payments	1	3	3	i) Keep at least 3 councillors on the list from year to year and avoid making frequent changes. ii) Move as many payments as possible to electronic on-line payments	None at this time	1	3	3	Parish Clerk acting as Responsible Finance Officer
	k) Clerk taken ill or leaves without replacement.	2	4	8	i) Key Working Procedures for use in an emergency have been documented. 2 Councillors to have joint access to passwords ii) SLCC to be used for hiring a Temporary Clerk.	Council Chair has a set of keys and has walked through how to access the Parish Office and passwords.	2	4	8	Parish Clerk acting as Responsible Finance Officer Staff Committee

	l) Council unable to conduct its business due to unavailability of data	2	4	8	i) Files backed up everyday to a different, secure, location. ii) Chairman/Vice-Chair have access to office and electronic files. iii) Important paper documents are copied and stored in different location. Fireproof safe for key documents etc. iv) Historic minute books correctly stored at County Archive.		2	4	8	Parish Clerk
	m) Not enough councillors elected following next or retained to maintain quorate council	2	3	6	i) Advertise need for councillors in run up to elections All Councillors ii) Promote Council between elections so it is perceived as a valued body	None at this time	2	3	6	All councillors and Parish Clerk
6. To ensure that payments made from council funds and the use of assets represent value for money, are adequately managed.	a) Expenditure of funds is not prioritised and / or monitored	1	3	3	i) At least annually review of expenditure priorities. ii) Ensure all expenditure follows grant/donation policy	None at this time	1	3	3	Parish Clerk acting as Responsible Finance Officer
	b) Use of funds not giving value for money.	2	3	6	i) Ensure appropriate quality and price ii) Require report of how money donated has been spent and value achieved	None at this time	2	3	6	Parish Clerk acting as Responsible Finance Officer Finance Committee
	c) Charges and usage of facilities inadequate	3	2	6	i) Maximise use of facilities by advertising etc.	None at this time.	3	2	6	Parish Clerk acting as

			ii) regular review of Charges at least at budget setting time. iii) Periodic review of booking systems			Responsible Finance Officer
	d) Loss of money or damage to reputation through scams, phishing etc	1 4 4	i) Clerk and councillors should be vigilant of this risk and should not respond to unsolicited and/or unexpected requests without first checking with Clerk or Chairman	None at this time.	1 4 4	Parish Clerk, all councillors
7. To ensure that the annual precept requirement results from an adequate budgetary process; progress against the budget is regularly monitored; and reserves are appropriate	a) Lack of knowledge of and commitment to budgetary process and Council regulations.	1 4 4	i) Include Financial Regulations alongside Standing Orders issued to all Councillors. ii) Parish Clerk acting as Responsible Finance Officer to advise during budgetary process.	None at this time.	1 4 4	Parish Clerk acting as Responsible Finance Officer, All councillors
	b) Inadequate consideration of requirements for annual precept.	1 4 4	i) Place item on agenda early in September to remind councillors of budget process and actions required. Clerk to remind Councillors of items such as Election Costs. ii) Start consideration of calculation at least 3 months prior to submission date. iii) Creation of a 3 year financial plan linked to priorities	None at this time	1 4 4	Parish Clerk, all councillors
	c) Inadequate internal controls with regard to	1 4 4	i) Checks by Responsible Finance Officer and Internal Auditor. ii) Summary of Financial and budget progress reports to Council with payment	None at this time	1 4 4	Parish Clerk acting as Responsible Finance Officer

	monitoring expenditure.		information.			
	d) Reserves set at wrong level.	1 4 4	i) Monitored by RFO quarterly ii) Considered annually by Council as part of budget setting.	None at this time	1 4 4	Parish Clerk acting as Responsible Finance Officer
8. To explore all possible sources of income and to ensure that expected income is fully received.	a) Lack of knowledge and/or commitment of possible sources of Income, e.g. grants.	1 2 2	i) To be considered as part of any existing or new scheme or change of service	None at this time	1 2 2	Parish Clerk, all councillors
9. To ensure that salaries paid to Employees and amounts paid to Councillors and contractors are paid in accordance with council regulations, and adequately monitored.	a) Incorrect salary payments made and/or Inappropriate rate of pay made to employees.	2 2 4	i) Clerk to have knowledge of current appropriate employee regulations ii) Contracts of employment are in place for all staff and updated as required iii) Payroll entered by Parish Clerk and checked by Staff Committee or Finance Committee iv) Review Salaries annually in line with responsibilities. v) Performance reviews to be carried out at least annually vi) Budgeting now takes account of forecast increases to salaries plus any performance based increase.	None at this time.	2 2 4	Staff Committee Chair
	b) Tax and NI arrangements not in accordance with regulations.	1 2 2	i) RTI payroll system -	None at this time	1 2 2	Parish Clerk acting as Responsible Finance Officer

10. To ensure that year end accounts are prepared on the correct accounting basis, on time, and supported by an adequate audit trail	a) Late or non-submission of annual accounts.	1	4	4	i) External Auditor sets timetable for Annual Return and sends it to the RFO.	None at this time	1	4	4	Parish Clerk acting as Responsible Finance Officer
	b) Year-end accounts not prepared, inaccurate, or not in accordance with Council requirements.	1	4	4	i) Internal audit checks.	None at this time	1	4	4	Parish Clerk acting as Responsible Finance Officer
11. To identify, value and maintain all assets of the Parish Council and ensure that asset and investment registers are complete, accurate and properly maintained	a) Lack of knowledge of assets of Parish Council.	1	2	2	i) Ascertain and record all assets for which Parish Council is responsible. ii) Update at least annually	None at this time	1	2	2	Parish Clerk, Finance Committee
	b) Assets lost or misappropriated	1	2	2	i) Establish who is responsible for security and maintenance of each asset. ii) Asset register to be reported to Finance Committee for review at least annually.	None at this time	1	2	2	Parish Clerk, Finance Committee
	c) Inadequate or inaccurate	1	2	2	i) Arrange for periodic review of valuations and arrange for professional	None at this time	1	2	2	Parish Clerk, Finance

	valuation of the Council's assets			valuation where necessary. ii) Annual check of assets vs insured value iii) Annual report to Finance Committee.			Committee			
12. To comply with appropriate Government legislation and guidance regarding access, equality, safeguarding, data protection, FOI etc.	a) Lack of knowledge of and commitment to applicable legislation and guidance	2	4	8	i) Parish Clerk to have knowledge of all appropriate legislation and guidance ii) Council to have all appropriate policies in place iii) CiLCA qualified Parish Clerk. iv) All councillors to be aware of policies v) Suitable encryption, firewall, anti-virus, anti-malware on Clerk's computer and files vi) Amenities Committee to check external PC assets once per year (e.g. benches) vii) All councillors and staff provided with .gov.uk email addresses for data protection and FOI purposes viii) IT policy produced and adopted by the council. ix) Regular review of council's website for accessibility	Clerk to refresh GDPR knowledge with training. Completed.	2	4	8	Amenities Committee, Parish Clerk, All Councillors
13. To carry out adequate safety checks on all buildings, properties and equipment for which the Council is responsible.	a) Lack of safety of properties, buildings & equipment	2	3	6	i) Health and Safety Policy ii) Ensure that all current legislation and advice is held by Clerk. iii) Adequate risk assessments of assets and processes iv) Amenities Committee check condition of all assets once per year. v) Health and Safety policy and risk assessment and updated. vi) Village Hall PAT testing arrangements have been changed to be	None at this time.	2	3	6	Amenities Committee, Village Hall Management Committee, Parish Clerk, All Councillors

			independent of the school's contract to ensure items are not missed. vii) Village Hall Risk Assessment reviewed at VHMC meetings.			
	b) Routine safety checks are not carried out	1 4 4	i) Safety checks are done by Caretaker, Clerk or by contractors arranged by the School. ii) Record of maintained of safety checks carried out	None at this time	1 4 4	Amenities Committee, Village Hall Management Committee, Parish Clerk, All Councillors
14. To safeguard lone working staff	a) Someone enters the building and confronts lone worker.	2 3 6	i) Whenever possible, lone workers should keep external doors and windows locked. ii) Lone staff should carry mobile phone at all times iii) CCTV covering main entrance, door locking system		2 3 6	All Councillors
	b) One person left alone in building after meeting, with unexpected intruder	1 4 4	i) Chairman of meeting, or other nominated person, should ensure that there are no unauthorised people in the building before leaving and locking the door.		1 4 4	Parish Clerk, All Staff, All Councillors, All meeting organiser
	c) Risk of confrontation as lone worker enters or leaves building	1 4 4	i) Adequate external lighting ii) CCTV covering main entrance iii) Zero Tolerance Policy adopted		1 4 4	VHMC

	d) Risk of a marauding intruder seeking to harm anyone using the Village Hall.	2	4	8	The Village Hall is outside of the scope of Martyn's Law however, the council should look at any measures it can take to mitigate terror risks.	The VHM to work with the school so that any measures are inline with school systems and appropriate for Village Hall users and staff.	2	4	8	VHMC, Council
15. Unexpected disruption to village hall facilities	a) Damage to fabric of building. Loss of electricity, burst pipes.	2	4	8	i) Insurance for loss of income ii) Regular inspections of electricity, pipework and fabric of building	None at this time.	2	4	8	VHMC

Likelihood

- 1 Unlikely to happen – once in 20 years or more
- 2 Unlikely to happen – once in 10 years
- 3 Likely to happen within the 4 year term of Council
- 4 Very likely to happen within year or has happened recently

Consequences of Impact

- 1 Temporary or minor impact on Customer, finance or reputation – impact over less than a month
- 2 Some impact on reputation and/or finances – impact less than 3 months
- 3 Substantial impact with moderate financial or reputational consequences – impact up to a year
- 4 Significant impact with likely large scale financial or reputational consequences – impact over more than one year

Risk Levels if suggested actions are not carried out (Impact on Council x Likelihood)

1-4	Overall risk is low. Regular monitoring but action not urgently required
5 - 11	Overall risk is medium. Monitoring essential and action required to mitigate risks
12 - 16	Overall risk is high. Essential action is required immediately to manage risk.
0	No recommended action at this time.