Income

Topic	Risk Identified	Impact H/M/L	Likelihood H/M/L	Risk Score H/M/L	Management of Risk	Staff action	When	Internal Audit Checks (Every)
Precept	Not submitted	L	L	L	Full PC Minute – RFO follow up	Diary	January	24 months
	Not paid by DC	L	L	L	Check & Report To Council	Diary	April	24 months
	Adequacy of precept	H	L	L	Quarterly review of budget v actual	Diary	Quarterly	3 months
Budget	Adequacy of budget	M	L	L	Annual review by Council Quarterly Review against actual spend	Diary	January June, Sept, Dec March	12 months
Charges – Allotments	Rental (and service) invoices	L	L	L	Register to Invoice	Approval check	January	24 months
Grants – Lottery	Claims procedure	L	L	L	Clerk/RFO check		As and	12 months
	Receipt of grant when due	L	L	L	Check & Report to Council	Diary		12 months
Grants – District	Claims procedure	L	L	L	Clerk/RFO check		As and	12 months
	Receipt of grant when due	M	L	L	Check & Report to Council	Diary		12 months
Investment Income	Receipt when due	L	L	L		Diary		12 months
	Investment Policy	L	L	L	Review policy annually +	Diary	January	24 months
	Surplus funds	L	L	L	Review annually	Diary	January	24 months
Loans	Insufficient funds to meet loan repayments	M	L	L	Ensure loan repayments are included in budget Ensure Precept paid ahead of first annual payment	Budget management	May/ November	12 months

Expenditure

Topic	Risk Identified	Risk Level H/M/ L	Likelihood H/M/L	Risk Score H/M/L	Management of Risk	Staff action	When	Internal Audit Checks (Every)
Salaries	Confirm salary payment instruction	M	L	L	Check to minute	Diary	Every March	12 months
	Wrong rate of pay	M	L	L	Check to contract	Diary	Every March	12 months
	False employee	L	L	L	**Bank rec check**	**Council check**	**Monthly**	
	Wrong deductions – NI	L	L	L	Use HMRC payroll package Check PAYE Calculations	Diary	End of tax year	12 months
	Wrong deductions – Income tax	M	L	L	Use HMRC payroll package Check PAYE Calculations	Diary	End of tax year	12 months
	Self employed status challenged	nil	nil	nil				
Direct Costs and overhead expenses	Goods not supplied to PC	M	L	L	Order system	Approval check	monthly	12 months
	Invoice incorrectly calculated	L	L	L	Check arithmetic	Approval check	monthly	12 months
	Cheque payable is excessive	L	L	L	Signatory initials etc Stub & Voucher	Member verify	monthly	6 months
	Cheque payable to wrong party	L	L	L	Signatory initials etc Stub & Voucher	Member verify	monthly	6 months
	Internet transfer payable to wrong party	M	L	L	New payee bank details to be confirmed with supplier/checked against invoice/ Online bank Automated check on set up	Member verify	monthly	6 months
	Internet transfer amount is incorrect	M	L	L	Authorisers check amount against invoice & Agenda	Member verify	monthly	6 months
	Stock loss	M	L	L	Point of sale info and control	Reconcile to Stock	Annually, in Autumn	6 months
Grants &	Power to pay	M	L	L	Minute power	Member	monthly	12 months

support	Agreement of Council to pay	L	L	L	Minute	Member verify	monthly	12 months
	Conditions agreed	L	L	L	Use reasonable condition	Council	As and when	12 months
	Cheque & voucher	M	L	L	Signatory initials etc Stub & Voucher	Member verify	monthly	12 months
	Follow up verification	M	L	L	RFO check and consider budget	Council verify	monthly	12 months
Election Costs	Invoiced at agreed rate	L	L	L	RFO check and consider budget	Council verify	Election years	Election years
	Unexpected Election Required	L	H	L	Accrue Reserves annually in case of unexpected election	Insure Budget allocation	Each year	Each Year

OTHER FINANCE IMPACTS

Topic	Risk Identified	Risk Level H/M/L	Likelihood H/M/L	Risk Score H/M/L	Management of Risk	Staff action	When	Internal Audit Checks (Every)
Insurance Claims	Payment for claim insufficient to meet costs of repair	M	L	L	Ensure competitive quotes for repair work. Ask Insurers to find contractors to do work within price they are willing to pay.	Council check	As required	12 months
Insurance	Adequacy – covers all equipment, street furniture, assets	M	M	M	Asset register regularly updated and supplied to insurers Review of Insurance cover annually Comparison of insurers at LTP review	Council check	Annually	Annually
Insurance	Adequacy – covers Legal costs	M	M	M	Interact with insurers as early as possible within process (before legal steps taken or as soon as legal threat encountered)	Clerk & Councillors aware	As required	As required
SID Monitoring	Incident/injury whilst carrying out monitoring	L			All users are fully trained, carry out the monitoring as per their training (including logs of persons attending) and wear appropriate Hi-Viz clothing at all times The 2 key Councillors will secure loan of equipment, publish a schedule of those using the equipment ensuring at least one person is fully trained	Council check	As required	Each session.
Members interests regularly. Existing procedures adequate. Members take	Conflict of interests	M	L	L	Register of members interests kept by Clerk Declarations of interest by members at all Council meetings.	Council check		

responsibility to declare interest					Register of members' interests' forms reviewed			
Assets	Items not included in register	L	M	L	Items added to register when added to Finance sheet	Register checked annually when preparing audit	Annually	Annually
Assets	Items exceed value of Insurance	L	M	L	Register checked annually ahead of insurance renewal Ensure head room in Insurance cover	Register checked annually	Annually	Annually
VAT reclaim	VAT not reclaimed	L	L	L	VAT return set up & calculated by finance spreadsheet as each item added Automatically recognizes each quarter	Checked quarterly	Annually	Annually
VAT reclaim	VAT over claimed/Incorrectly claimed	L	L	L	All payments have corresponding invoices with VAT details where appropriate VAT return set up & calculated by finance spreadsheet as each item added All Totals automatically cross checked within finance spreadsheet and flagged if not matching	Checked quarterly	Annually	Annually
Data Protection	Breach of rules	L	H	M	All Councillors and Clerk aware of policy All correspondence sent out by Clerk All details collected are destroyed in line with policy	Checked quarterly	Annually	Annually

VOLUNTEERS

Topic	Risk Identified	Risk Level H/M/L	Likelihood H/M/L	Risk Score H/M/L	Management of Risk	Staff action	When	Internal Audit Checks (Every)
SID Monitoring	Incident/injury whilst carrying out monitoring	M	L	L	All users are fully trained, carry out the monitoring as per their training (including logs of persons attending) and wear appropriate Hi-Viz clothing at all times The 2 key Councillors will secure loan of equipment, publish a schedule of those using the equipment ensuring at least one person is fully trained	Council check	As required	Each session.
Litter Picking	Incident/injury whilst carrying out duties	M	L	L	All pickers to wear hi-viz jacket, wear protective gloves and use a litter picker. Only competent persons to pick on roads where traffic is a hazard Children to only collect in areas off road	Ensure routes allocated appropriately Ensure all pickers have correct equipment Pickers sent in pairs to areas where a look out might be required	As required	N/a
COVID	See Separate Risk Assessment							

RECREATION GROUND

Topic	Risk Identified	Risk Level H/M/L	Likelihood H/M/L	Risk Score H/M/L	Management of Risk	Staff action	When	Internal Audit Checks (Every)
Equipment Inspections	Persons may slip, trip or fall on uneven/worn surfaces	M	L	L	Regular inspections by Councillors/FoSRG as well as by professionals Item on Agenda of each PC meeting with report from FoSRG	Regular inspection and reporting back	Monthly	n/a
Playground users	Persons may injure themselves on or fall from equipment	M	L	L	Regular inspections by Councillors/FoSRG as well as by 6 monthly professionals Item on Agenda of each PC meeting with report from FoSRG	Regular inspection and reporting back	Monthly	n/a
	Persons may slip, trip or fall on uneven/worn surfaces	M	L	L	Regular inspections by Councillors/FoSRG as well as by 6 monthly professionals Item on Agenda of each PC meeting with report from FoSRG	Regular inspection and reporting back	Monthly	n/a
	Persons may be injured by another equipment user	M	L	L	Feedback from users and guidelines to correct bad behaviour Ensure equipment is spaced out so as not to conflict with another piece	Regular inspection and reporting back	Monthly	n/a
Trees	Persons hit or damage to property from fallen tree or branches	M	M	M	Regular inspection of trees by qualified surveyor. Recommendations carried out. Ad Hoc inspections should there be any issues or suspect looking trees	Regular inspection	Monthly	n/a
Car Park	Persons hit or vehicles damaged in the car park	M	M	M	Vehicles parked at own risk Fencing designed to prevent children running into car park	Regular inspection	Monthly	n/a

Travellers/Illegal entry	Illegal entry and damage to play area/field	M	L	L	Security metal gate installed at Emergency entrance Additional posts installed inside of fencing Chain across entrance to car park deterring over height vehicles	Regular inspection	Monthly	n/a

OTHER

Topic	Risk Identified	Risk Level H/M/L	Likelihood H/M/L	Risk Score H/M/L	Management of Risk	Staff action	When	Internal Audit Checks (Every)
Site visits (Planning Reasons, inspections of PC owned land)	Persons may slip, trip or fall on uneven/worn surfaces or be hit by falling debris or a vehicle	H	L	L	All Councillors to be made aware of hazards when visiting			
Minutes/ agendas/ Notices	Accuracy and legality Business conduct	L	M	L	Minutes and agenda are produced in the prescribed format Minutes are approved and signed at the next Council meeting. Agenda displayed according to legal requirements Business conducted at Council meetings is managed by the Chair Minutes and agendas are posted on the website. Existing procedures adequate. Members adhere to Code of Conduct	Ensure Processes up to date	Monthly	Annually
Statutory Documents	Up to date and adhered to	M	L	L	Reviewed Annually Provided to new Councillors & available on SPC web site	Review annually	Annually	Annually
Council records	Maintained according to legal requirements	M	M	M	Electronic copies backed up weekly and kept off site Paper archives kept off site	Ensure back ups undertaken and paper only copies scanned	Annually	Annually
Electronic records	Lost/destroyed	M	L	L	Electronic copies backed up weekly and kept off site	Ensure backups taken	Annually	Annually
Notice Boards / Benches	Cause injury to public	L	L	L	Ensure they are checked and maintained when damaged	Regular inspection	Quarterly	N/A

Meeting locations	Safe for all	L	L	L	Ensure rules of venue and other local/national restrictions are adhered to. Regular updates from hall committee and feedback of issues Names & contact details taken of all members of public attending meetings	As required	As required	N/A