Topic	Risk Identified	Impact H/M/L	Likeli-hood H/M/L	Risk Score H/M/L	Risk Management	Staff action	Date	Internal Audit Checks (Frequency)
INCOME								
Precept	Not submitted	L	L	L	Full PC Minute – RFO follow up	Diary reminder	January	12 Mths
	Not paid by DC	L	L	L	Check & Report to Council	Diary reminder	April	12 Mths
	Adequacy of precept	H	L	L	Review of budget v actual	Diary reminder	Quarterly	3 Mths
Budget	Adequacy of budget	M	L	L	– Annual review by Council – Quarterly review against actual spend. – Reserves to support any unexpected expenditure.	Diary reminder	January, June, Sept, Dec, March	12 Mths
Charges – Allotments	Rental (and service) invoices	L	L	L	Register to Invoice	Approval check	January	24 Mths
Grants – Lottery	Claims procedure	L	L	L	Clerk / RFO check		As/when	12 Mths
	Receipt of grant when due	L	L	L	Check & Report to Council	Diary reminder	As/when	12 Mths
Grants – District	Claims procedure	L	L	L	Clerk / RFO check		As/when	12 Mths
	Receipt of grant when due	M	L	L	Check & Report to Council	Diary reminder		12 Mths
Investment Income	Receipt when due	L	L	L	Clerk / RFO check	Diary reminder		12 Mths
	Investment Policy	L	L	L	Review policy annually +	Diary reminder	January	24 Mths
	Surplus funds	L	L	L	Review annually	Diary reminder	January	24 Mths

Topic	Risk Identified	Impact H/M/L	Likeli-hood H/M/L	Risk Score H/M/L	Risk Management	Staff action	Date	Internal Audit Checks (Frequency)
Loans	Insufficient funds to meet loan repayments	M	L	L	– Ensure loan repayments are included in budget (and ring-fenced) – Ensure Precept paid ahead of first annual payment.	Budget management	May, November	12 Mths

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EXPENDITURE								
Salaries	Confirm salary payment instruction	M	L	L	Confirm in meeting minutes	Diary reminder	Every March	12 Mths
	Incorrect rate of pay	M	L	L	Check to contract	Diary reminder	Every March	12 Mths
	False employee	L	L	L	Bank reconciliation check	Council check	Monthly	12 Mths
	Incorrect deductions – NI	L	L	L	– Use HMRC payroll package. – Check PAYE Calculations	Diary reminder	End of tax year	12 Mths
	Wrong deductions – Income tax	M	L	L	– Use HMRC payroll package. – Check PAYE Calculations	Diary reminder	End of tax year	12 Mths
	Self-employed status challenged	N/A	N/A	N/A	N/A – No self-employed personnel involved	N/A	N/A	N/A
Direct Costs and overhead expenses	Goods not supplied to PC	M	L	L	Order system/check T&Cs, invoice, receipt and delivery notes against quotation	Approval check	Monthly	12 Mths
	Invoice incorrectly calculated	L	L	L	Check arithmetic	Approval check	Monthly	12 Mths
	Cheque payable is excessive	L	L	L	Signatory initials etc Stub & Voucher	Members verify	Monthly	6 Mths
	Cheque payable to wrong party	L	L	L	Signatory initials etc Stub & Voucher	Members verify	Monthly	6 Mths
	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	Members verify	Monthly	6 Mths
	Internet transfer amount is incorrect	M	L	L	Authorisers check amount against invoice & agreed Agenda amount	Members verify	Monthly	6 Mths
	Stock loss	M	L	L	Point of sale info and control	Reconcile to Stock	March & Sept	6 Mths

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Grants & support	Power to pay	M	L	L	Monthly meeting minute power payment	Members verify	Monthly	12 Mths
	Agreement of Council to pay	L	L	L	Monthly meeting minute	Members verify	Monthly	12 Mths
	Conditions agreed	L	L	L	Use reasonable conditions	Council check	As and when	12 Mths
	Cheque & voucher	M	L	L	Signatory initials etc Stub & Voucher	Members verify	Monthly	12 Mths
	Follow up verification	M	L	L	RFO check and consider budget	Council verify	Monthly	12 Mths
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	Budget allocation	Each year	Each Year

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OTHER FINANCIAL IMPACTS								
Insurance	Payment for claim insufficient to meet costs of repair	M	L	L	– Ensure competitive quotes for repair work. – Keep to agreed specification. – Ask Insurers to find contractors to do work within price they are willing to pay.	Council check	As required	12 Mths
	Adequacy – covers all equipment, street furniture, assets	M	L	L	– Asset register regularly updated and supplied to insurers. – Review of Insurance cover – Comparison of insurers at LTP (3yr) review	Council check	Annually	Annually
	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)	Review	As required	As required
Members interests self-declaration	Conflict of interests	M	L	L	– Declarations of interest by members at all Council meetings. – Register of members interests kept by Clerk – Register of members' interests' forms reviewed	Council check	Monthly	Annually
VAT reclaim	VAT not reclaimed	L	L	L	– VAT return automatically updated for each quarter, as payments are added, in finance spreadsheet – Any missed claims are submitted as soon as possible – VAT Claims and reimbursement reported to Council and minuted	Clerk checks	Quarterly	Annually
	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. – Totals automatically cross checked within finance spreadsheet and flagged if not aligned – Any incorrect claims (due to changes occurring after the claim adjusted in next claim	Check quarterly	Annually	Annually
Data Protection	Breach of rules	L	H	M	– All Councillors and Clerk appraised of policy – All correspondence sent out by Clerk. – Data received is destroyed in line with policy. Clerk to keep up to date with briefings by or from ICO	Check quarterly	Annually	Annually

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Assets	Items not included in register	L	M	L	Items added to register when added to Finance sheet.	Check register when preparing audit	Annually	Annually
	Items exceed value of Insurance	N/A	N/A	N/A	Refer to Insurance items above	N/A	N/A	N/A

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VOLUNTEERS								
Speed Monitoring	Incident/injury whilst carrying out monitoring	M	L	L	– All users are fully trained and wear appropriate Hi-Viz clothing at all times – Register of persons attending maintained – The 2 key Councillors secure loan of equipment, publish a schedule of users, 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 jackets & protective gloves and use a litter picker. – Only competent adult persons to pick on roads where traffic is a hazard – Children to be supervised by an adult and only collect in off road areas. – Pickers sent in pairs to areas where a look out might be required – Allocate routes accordingly	Manage activity	As required	N/A
COVID	Not considered significant at present	L	M	L	No current actions considered necessary	N/A	N/A	N/A

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RECREATION GROUND								
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	Inspection and reporting	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	Inspection and reporting	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	Inspection and reporting	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	Inspection and reporting	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 adopted. – Ad Hoc inspections by Councillors	Inspection and reporting	3-5 years	N/A
Car Park	Persons hit or vehicles damaged in the car park	M	M	M	– Vehicles driven / parked at own risk. – Fencing designed to prevent children running into car park	Inspection and reporting	Monthly	N/A
Travellers / Illegal entry	Illegal entry and damage to play area/field	M	L	L	– Barrier across entrance to car park deterring over height vehicles. – Security metal gate installed at Emergency entrance. – Additional posts installed inside of fencing around car park.	Inspection and reporting	Monthly	N/A

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OTHER								
Site visits	e.g. 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. – Agenda displayed according to legal requirements. Minutes are approved and signed at the next Council meeting. – Council meetings are managed by the Chair. Agendas & minutes posted on the website. Adherence to policies and procedures	Review	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
Council records	Maintained according to legal requirements	M	M	M	– Electronic copies weekly backed up to Onedrive account. – Paper archives kept off site	Save backups and paper items scanned	Annually	Annually
Electronic records	Lost/destroyed	M	L	L	Electronic copies weekly backed up to Onedrive account	Ensure backups taken	Annually	Annually
Notice Boards / Benches	Cause injury to public	L	L	L	Check and maintain if damaged	Inspection and reporting	Quarterly	N/A
Meeting locations	Safety for all attendees	L	L	L	– Adherence to venue rules and other local/national restrictions. – Regular updates from hall committee and feedback of issues – Names & contact details recorded for all members of public attending meetings	As required	As required	N/A