

Identified Risk	Local Reputational damage of the parish Council	Regional Reputational damage of the Parish Council	National Reputational damage of the Parish Council
Low risk is defined as - risks identified and mitigated for fully by either Council own actions or external partners.	Residents complaints for inadequate services delivered not corrected in a timely manner through implementation of Councils mitigation measures		
Low/Medium Risks identified as -risks identified and mitigated through contract and management of contract renewal timetables and internal controls	Residents complaints for inadequate services delivered not corrected in a timely manner through implementation of Councils mitigation measures	Residents raise failure of the Council to mitigate issues with local press	
High Risk is defined as - risks identified that cannot be mitigated by contract or Insurance			Regional press story is escalated to national broadcast ie as in the Jackie Weaver story during the Pandemic

	Risk Identified	level of risk H /M/L	Management of Risk	Action Required	Date of review
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The protection of physical assets owned by the council – buildings, furniture, equipment, etc (loss or damage)	Loss/Damage	Low	Insurance	Renew Insurance	Annual action
The risk of damage to third party property or individuals as a consequence of the council providing services or amenities to the public (public liability)	Public Liability	Low	Insurance	Renew Insurance	Annual action
The risk of consequential loss of income or the need to provide essential services following critical damage, loss or non-performance by a third-party (consequential loss)	Consequential Loss	Low/Medium	Insurance and Insurance of third parties	Confirmation of insurance on contract award and renewal	On date of contract or renewal
Legal liability as a consequence of asset ownership (public liability).	Public Liability	Low	Insurance	Renew Insurance	Annual action

Internal controls					
A council's internal controls may include the following.					
An up to date register of assets and investments.	Assets not insured	Low	Asset register in Place	Review assets and update insurance as required	Annual review
Regular maintenance arrangements for physical assets.	Assets not maintained	Low/medium	Contracts in place with third parties to maintain assets and Insurance for replacement	Review contracts and update as required	Date of contract or upon renewal
Annual review of risk and the adequacy of cover.	Assets not properly insured	Low	Review process in place	Review insurance	Annual review
Ensuring the robustness of insurance providers.	Assets not properly insured	Low	certified Insurer Zurich	Review insurance and renew	Annual review
Councillors behaviour					
Councillors behaviour towards colleagues and employees during Council meetings and in communication dealings with each other	Reputational/Loss of councillors/employee	low/medium	Code of Conduct and Responsibilities of the Chair to address unacceptable behaviours at source	personal responsibility of each councillor - robust but fair management of the meeting	Annual action
Councillors behaviour towards residents	Use of position to attempt superiority and contempt of vulnerable residents	High	Code of Conduct and the approachability of councillors to residents to raise issues with other councillors and to have those concerns investigated and procedures for a mediated solution if possible to prevent the need for press action.	Personal responsibility of each councillor to adhere to - robust but fair investigation and mediation of disputes that arise	Annual review of Code of conduct and development of procedure for approachability and mediation

Internal audit assurance					
Internal audit testing may include the following.					
✓ Review of internal controls in place and their documentation.	Internal Audit deficits	Low	Annual review of Internal Controls	Discussed and actions minuted	Annual review
✓ Review of management arrangements regarding insurance cover.	Insurance insufficient	Low	Annual review of Insurance risk	Discussed and actions minuted	Annual review
✓ Testing of specific internal controls and reporting findings to management	Loss of income	Low	Vat reclaim sheet reviewed monthly	Discussed and actions minuted	Every council meeting - reclaimed every quarter
Standing orders and financial regulations dealing with the award of contracts for services or the purchase of capital equipment.	Unauthorised spend	Low	Quotes obtained and reviewed in full council meeting - decision recorded	Discussed at meetings and outcomes minuted	Every Council meeting
Regular reporting on performance by suppliers/providers/contractors.	Poor workmanship	Low	Monthly review of performance of grass cutting	Discussed at meetings and outcomes minuted	At sign off of invoices at meetings
Annual review of contracts.	Unused contracts remaining in place	Low	No long term contracts in place	Discussed at budget meetings	Annual process
Adoption of and adherence to codes of practice for procurement and investment.	Incorrect use of money	low	Quotes obtained and reviewed in full council meeting - decision recorded	Discussed at meetings and outcomes minuted	as required
Arrangements to detect and deter fraud and/or corruption.	Loss of money	Low	Monthly review of finance - double signature on expenditure	Discussed at meetings and outcomes minuted	Invoices signed off at meetings

Regular bank reconciliation, independently reviewed.	Loss of money	Low	Monthly review of bank balance	Discussed at meetings and outcomes minuted	bank balance signed off at meetings
Review of internal controls in place and their documentation.	Outdated process remain in place	Low	Year end proces sin place	Discussed at meetings and outcomes minuted	Annual review
Review of minutes to ensure legal powers are available, and the basis of the powers recorded and correctly applied.	Money spent incorrectly	Low	Minutes reviewed and approved monthly	Discussed at meetings and outcomes minuted	Reviewed and signed off at council meeting folowing the meeting
Review and testing of arrangements to prevent and detect fraud and corruption.	Money spent incorrectly	Low	Monthly review of finances and double signature required on all expenditure	Discussed at meetings and outcomes minuted	Sign off at council meeting
Review of adequacy of insurance cover provided by suppliers.	Services provided at risk	Low	Year end process	Discussed at meetings and outcomes minuted	Annual review
Testing of specific internal controls and reporting findings to management.	Services provided at risk and money spent incorrectly	Low	Yearly Independent audit	Outcomes discussed at meetings and new processes or procedures to be adopted implemented as agreed	Annual review of audit outcomes but monthly progress on outcomes discussed
Keeping proper financial records in accordance with statutory requirements.	Money spend incorrectly	Low	Council employs RFO and annual independent auditor	Discussed at every meetings	sign off of financial documents at every meeting plus the double signature required on cheques issued by the council
Ensuring all business activities are within legal powers applicable to local councils.	Services provided outside remit of the and money spent incorrectly	Low	Council employs insured thrid party contractors to provide services ie grass cutting	Discussed at contract let and renewal	Date of contract or renewal as required
Ensuring that all requirements are met under employment law and regulations.	Risk of breaching employment laws	low	Council is registered as employer with HMRC and PAYE in place	PAYE information updated monthly	Annual review t ensure correct tax etc paid
Ensuring all requirements are met under HM Revenue and Customs Notices and regulations (Income Tax, National Insurance and VAT).	Risk of regs breach	Low	VAT reclaim sheet rvieved monthly and reclaim quarterly - Income tax and <i>NI not currently required as Clerk does not eran sufficient in the year</i>	Reviewed at every meeting - progress required on Clerk employment -	VAT Reclaimed every quarter - Clerk tax regs discussed at meetings and progress recorded
Ensuring the adequacy of the annual precept within sound budgeting arrangements.	Risk of inadequate budget	Low/Medium	Annual budget reviewed before precept decision made	Discussed as agenda item and outcome minuted - budget meeting held to sign off precept requirement	Annual process
Proper, timely and accurate reporting of council business in the minutes.	Transparency	Low	Monthly minutes published on website and notice board	Discussed at meetings and outcomes minuted	Draft minutes published and sgned off at next meeting
Responding to electors wishing to exercise their rights of inspection. Process in place via clerk	Transparency	Low	Notices published on board and website and photos taken for annual and ad hoc requests sent to Clerk	Annual photo	Annual
Proper document control. No procedure but key documents recorded and controlled	Transparency	medium	No procedures but key documents recorded	Clerk receives documents via email post and forwards or scans - every document is allocated a number - discussed at every meeting docs of significance and outcomes minuted	Every meeting
Register of Members' Interests and Gifts and Hospitality in place, complete, accurate and up to date.	Transparency	Low	Interests recorded and statement made at every meeting of the council prior to commencement of any interests to declare	New submission made upon election - declaration before every meeting	4 yearly process for written submissions - Every meeting for agenda items
Regular scrutiny of financial records and proper arrangements for the approval of expenditure.	Incorrect use of Money/ Transparency	Low	Open book policy - financial statements posted monthly on website	Discussed at meetings and outcomes minuted	Every meeting and finances published
Recording in the minutes the precise powers under which expenditure is being approved.	Incorrect use of money/Transparency	Low	Minutes of expenditure documented	Discussed at meetings and outcomes minuted	Every meeting and finances published
Regular returns to HM Revenue and Customs; contracts of employment for all staff, annually reviewed by the Council, systems of updating records for any changes in relevant legislation.	Transparency	medium	One employee registered with HMRC and Pension regulator	Discussed at meetings and outcomes minuted	Every meeting - agenda item
Regular returns of VAT; training the responsible officer in matters of VAT and other taxation issues as necessary.	Incorrect use of money /transparency	Low	Vat reclaim reviewd monthly	Discussed at meetings and outcomes minuted	Reclaim every quarter
Regular budget monitoring statements.	Incurrect use of money	Low	Monthly Income and expenditure reviewed and approved by council	Discussed at meetings and outcomes minuted	every meeting agenda item
<u>Developing systems of performance measurement. Document prepared</u>	Lack of staff progression	Medium	Annual review process with employee and training offered	Discussed one to one	Annual
Minutes properly numbered and paginated with a master copy kept in safekeeping.	Incorrect recording of utcomes	Low	Minutes published on website and copy kept by Clerk	Discussed at meetings and outcomes minuted	Sign off required
Documented procedures to deal with enquiries from the public.	Transparency	low	Contact arrangements published on website	Discussed at meetings and outcomes minuted	every meeting agenda item
Documented procedures for document receipt, circulation, response, handling and filing.	Transparency	Low	Clerk records forwards or scans documents received	Discussed at meetings and outcomes minuted	every meeting agenda item
Procedures in place for recording and monitoring Members' interests and Gifts and Hospitality received.	Transparency	Low	Clerk records	Discussed at meetings and outcomes minuted	as required
Adoption of codes of conduct for members and employees.	Transparency	Low	Clerk advises of updates	Discussed at meetings and outcomes minuted	Sign off required
✓ Testing of income and expenditure from minutes to cashbook, from bank statements to cashbook, from minutes to statements etc. including petty cash transactions.	Incorrect use of money - Transparency	Low	Clerk supplies books to auditor who tests processes and records	Council employs internal auditor	Annual process
✓ Review and testing of arrangements to prevent and detect fraud and corruption.	Incorrect use of money - Transparency	Low	Clerk supplies books to auditor who tests processes and records	Council employs internal auditor	Annual process
✓ Testing of disclosures.	Incorrect use of money - Transparency	Low	Clerk supplies books to auditor who tests processes and records	Council employs internal auditor	Annual process
✓ Testing of specific internal controls and reporting findings to management.	Incorrect use of money - Transparency	Low	Clerk supplies books to auditor who tests processes and records	Council employs internal auditor	Annual process

Other risks as specific items:					
Pond - there is a risk that individuals could be at risk from the pond but is it ours or the access. Potential flood risk.	Flood risk	Low/Medium	Pond is not a council asset		
Play area – there is a risk that individuals could be injured. Controlled through maintenance & insurance	Public Injury	Low/Medium	Controlled through Inspection repair and Insurancwe	Review contracts for insurance, maintenance and inspections as required	Annual process for contracts - maintenance quarterly
Roads condition – not us	Potholes	Low/Medium	Roads are OCC responsibility		
Grass maintenance – Contracted and insured service	Grass not cut - visibility issues on entrance and exit of the village	Low/Medium	Contrated and Contractor insured	Review contractsas required and any updated insurance, as required	Discussed at meetings upon sign off of invoices
Road closures - Not us					
Allotments – there is a risk that allotments may be used inappropriately causing hazard/injury. Control and limits on livestock. Failures to get contracts signed and failure to collect monies owed.	Inappropriate Use	Low/Medium	6 allotments contained within the village	Contract updated and annual payments received	Agenda item
Ditches – not ours	Flooding	Low/Medium	Not a BPC asset		
Brook – not ours	Flooding	Low/Medium	Not a BPC asset but cleared of growth annually to prevent road flooding	Discussed at meetings and annual contract let to clear brook	Annual contract
Information Technology including data – there is a risk that IT hardware may fail resulting in the loss of Parish Council data and records. This risk has been mitigated with the purchase of a backup hard drive plus backup freeware. The Clerk has been tasked to ensure that regular full backups are made of all important Parish Council data. We should check this is being done.	Transparency and loss of information	Medium	Clerk backs up all meeting minutes agendas and financials, contracts etc	Discussed at meetings	Agenda item
In view of increased security risks with hacking and malware we have asked the clerk to procure an antivirus protection such as Sophos or Malwarebytes.	Transparency and loss of information	Low/Medium	Computer requires reviewed and updated as required	New computer obtained and softeare updated	Agenda item
VAT – Reclaim – Section 33 VAT Act 1994 only allows local authorities to recover VAT on their non business costs within 3 years: Risk of reclaiming outside of period. Mitigated through monthly review of VAT spreadsheet reclaim	Loss of income	Low	Monthly reclaim sheet reviewed and quarterly reclaim completed	Discussed at meetings	Agenda item - quarterly reclaim
Risk identification					
The limited nature of internal resources in most local councils means that councils wishing to provide services often buy them in from specialist external bodies.					
Security for vulnerable buildings	Security	NO	BPC does not have buildings	Annual review	
Maintenance for vulnerable buildings	Maintenance	NO	BPC does not have any buildings	Annual review	
Banking arrangements, including borrowing or lending.	Loss of money	NO	BPC does not have any Borrowing or Lending	Annual review	
Ad hoc provision of amenities/ facilities for events to local community groups.	Public Liability	NO	BPC does not have any facilities	Annual review	
Markets management.	Loss of money	NO	BPC does not Invest on the Markets	Annual review	
Vehicle or equipment lease or hire.	Loss	NO	BPC does not lease or hire equipment or vehicles	Annual review	
Trading units (leisure centres, playing fields, burial grounds, etc).	Loss	NO	BPC does not have any trading arrangements	Annual review	
Professional services (planning, architects, accountancy, design, etc).	Loss	NO	BPC does not provide any professional services	Annual Review	