

RISK MATRIX	Identified Risk	Local Reputational	Regional Reputational damage of the	National Reputational
LOW RISKS	Low risk is defined as -	Residents complaints		
LOW/MEDIUM RISKS	Low/Medium Risks	Residents complaints	Residents raise failure of the Council to	
HIGH RISKS	High Risk is defined as -			Regional press story is

	Risk Identified	level of risk H /M/L	Management of Risk	Action Required	Date of review
The protection of physical assets owned by the council –	Loss/Damage	Low	Insurance	Renew Insurance	Annual action
The risk of damage to third party property or individuals as a	Public Liability	Low	Insurance	Renew Insurance	Annual action
The risk of consequential loss of income or the need to	Consequential Loss	Low/Medium	Insurance and Insurance of thirdparties	Confirmation of insurance	On date of contract or
Legal liability as a consequence of asset ownership (public	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	Annual review
Regular maintenance arrangements for physical assets.	Assets not maintained	Low/medium	Contracts in place with third parties to	Review contracts and	Date of contract or upon
Annual review of risk and the adequacy of cover.	Assets not properly	Low	Review process in place	Review insurance	Annual review
Ensuring the robustness of insurance providers.	Assets not properly	Low	certified Insurer Zurich	Review insurance and	Annual review
Councillors behaviour					
Councillors behaviour towards colleaguesand employees	Reputational/Loss of	low/medium	Code of Conduct and Responsibilities	personal responsibility of	Annual action
Councillors behaviour towards residents	Use of position to	High	Code of Conduct and the	Personal responsibility of	Annual review of Code

Internal audit assurance					
Internal audit testing may include the following.					
✓ Review of internal controls in place and their	Internal Audit deficits	Low	Annual review of Internal Controls	Discussed and actions	Annual review
✓ Review of management arrangements regarding insurance	Insurance insufficient	Low	Annual review of Insurance risk	Discussed and actions	Annual review
✓ Testing of specific internal controls and reporting findings	Loss of income	Low	Vat reclaim sheet reviewed monthly	Discussed and actions	Every council meeting -
Standing orders and financial regulations dealing with the	Unauthorised spend	Low	Quotes obtained and reviewed in full	Discussed at meetings and	Every Council meeting
Regular reporting on performance by	Poor workmanship	Low	Monthly review of performance of	Discussed at meetings and	At sign off of invoices at
Annual review of contracts.	Unused contracts	Low	No long term contracts in place	Discussed atbudget	Annual process
Adoption of and adherence to codes of practice for	Incorrect use of money	low	Quotes obtained and reviewed in full	Discussed at meetings and	as required
Arrangements to detect and deter fraud and/or corruption.	Loss of money	Low	Monthly review of finance - double	Discussed at meetings and	Invoices signed ff at
Regular bank reconciliation, independently reviewed.	Loss of money	Low	Monthly review of bank balance	Discussed at meetings and	bank balance signed off
Review of internal controls in place and their documentation.	Outdated process remain	Low	Year end proces sin place	Discussed at meetings and	Annual review
Review of minutes to ensure legal powers are available, and	Money spent incorrectly	Low	Minutes reviewed and approved	Discussed at meetings and	Reviewed and signed off
Review and testing of arrangements to prevent and detect	Money spent incorrectly	Low	Monthly review of finances and double	Discussed at meetings and	Sign off at council
Review of adequacy of insurance cover provided by	Services provided at risk	Low	Year end process	Discussed at meetings and	Annual review
Testing of specific internal controls and reporting findings to	Services provided at risk	Low	Yearly Independent audit	Outcomes discussed at	Annual review of audit
Keeping proper financial records in accordance with	Money spend incorrectly	Low	Council employs RFO and annual	Discussed at every	sign off of financial
Ensuring all business activities are within legal powers	Services provided outside	Low	Council employs insured thrid party	Discussed at contract let	Date of contract or
Ensuring that all requirements are met under employment law	Risk of breaching	low	Council is registered as employer with	PAYE information	Annual review t ensure
Ensuring all requirements are met under HM Revenue and	Risk of regs breach	Low	VAT reclaim sheet rviewed monthly	Reviewed at every meeting	VAT Reclaimed every
Ensuring the adequacy of the annual precept within sound	Risk of inadequate	Low/Medium	Annual budget reviewed before precept	Discussed as agenda item	Annual process
Proper, timely and accurate reporting of council business in	Transparency	Low	Monthly minutes published on website	Discussed at meetings and	Draft minutes published
Responding to electors wishing to exercise their rights of	Transparency	Low	Notices published on board and website	Annual photo	Annual
Proper document control. No procedure but key documents	Transparency	low/medium	No procedures but key documents	Clerk receives documents	Every meeting
Register of Members' Interests and Gifts and Hospitality in	Transparency	Low	Interests recorded and statement made	New submission made	4 yearly process for
Regular scrutiny of financial records and proper	Incorrect use of Money/	Low	Open book policy - financial statements	Discussed at meetings and	Every meeting and
Recording in the minutes the precise powers under which	Incorrect use of	Low	Minutes of expenditure documented	Discussed at meetings and	Every meeting and
Regular returns to HM Revenue and Customs; contracts of	Transparency	low/medium	One employee registered with HMRC	Discussed at meetings and	Every meeting - agenda
Regular returns of VAT; training the responsible officer in	Incorrect use of money	Low	Vat reclaim reviewed monthly	Discussed at meetings and	Reclaim every quarter
Regular budget monitoring statements.	Incorrect use of money	Low	Monthly Income and expenditure	Discussed at meetings and	every meeting agenda
Developing systems of performance measurement. Document	Lack of staff progression	low/Medium	Annual review process with employee	Discussed one to one	Annual
Minutes properly numbered and paginated with a master	Incorrect recording of	Low	Minutes published on website and copy	Discussed at meetings and	Sign off required
Documented procedures to deal with enquiries from the	Transparency	low	Contact arrangements published on	Discussed at meetings and	every meeting agenda
Documented procedures for document receipt, circulation,	Transparency	Low	Clerk records forwards or scans	Discussed at meetings and	every meeting agenda
Procedures in place for recording and monitoring Members'	Transparency	Low	Clerk records	Discussed at meetings and	as required
Adoption of codes of conduct for members and employees.	Transparency	Low	Clerk advises of updates	Discussed at meetings and	Sign off required
✓ Testing of income and expenditure from minutes to	Incorrect use of money -	Low	Clerk supplies books to auditor who	Council employs internal	Annual process
✓ Review and testing of arrangements to prevent and detect	Incorrect use of money -	Low	Clerk supplies books to auditor who	Council employs internal	Annual process
✓ Testing of disclosures.	Incorrect use of money -	Low	Clerk supplies books to auditor who	Council employs internal	Annual process
✓ Testing of specific internal controls and reporting findings	Incorrect use of money -	Low	Clerk supplies books to auditor who	Council employs internal	Annual process
Other risks as specific items:					
Pond - there is a risk that individuals could be at risk from	Flood risk	Low/Medium	Pond is not a council asset		
Play area – there is a risk that individuals could be injured.	Public Injury	Low/Medium	Controlled through Inspection repair	Review contracts for	Annual process for
Roads condition – not us	Potholes	Low/Medium	Roads are OCC responsibility		
Grass maintenance – Contracted and insured service	Grass not cut - visibility	Low/Medium	Contrated and Contractor insured	Review contractsas	Discussed at meetings
Road closures – Not us					
Allotments – there is a risk that allotments may be used	Inappropriate Use	Low/Medium	6 allotments contained within the	Contract updated and	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	Discussed at meetings and	Annual contract
Information Technology including data – there is a risk that	Transparency and loss of	low/Medium	Clerk backs up all meeting minutes	Discussed at meetings	Agenda item
In view of increased security risks with hacking and malware	Transparency and loss of	Low/Medium	Computer requirds reviewed and	New computer obtained	Agenda item
VAT – Reclaim – Section 33 VAT Act 1994 only allows	Loss of income	Low	Monthly reclaim sheet reviewed and	Discussed at meetings	Agenda item - quarterly
Risk identification					
The limited nature of internal resources in most local councils					
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	Annual review	
Ad hoc provision of amenities/ facilities for events to local	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	Annual review	
Trading units (leisure centres, playing fields, burial grounds,	Loss	NO	BPC does not have any trading	Annual review	
Professional services (planning, architects, accountancy,	Loss	NO	BPC does not provide any professional	Annual Review	