| **Type** | **Risk** | **Level of Risk** | **Controls** | **Review** |
| --- | --- | --- | --- | --- |
| **Assets** | Protection of physical assets | M | Maintenance of Assets Register. | On-going |
|  |  | H | Ensure Assets Register reflects up-to-date assets of the council. | Annually |
|  | Security of assets | H | Review of any equipment on village greens and ensure equipment ownership is clear and unambiguous – ensure insurance reflects agreed legal ownership. | Twice Yearly |
|  | Maintenance of equipment | H | Ensure a programme of checks is in place for any equipment on village greens. | Monthly |
| **Finance** | Banking | M | Ensure banking provisions reflect the requirements of the council. | Annually |
|  |  | M | Precept information sent to County Council by due date. | January |
|  | Loss of cash through theft or dishonesty | M | Ensure Fidelity Insurance adequate for cash handling. | Annually |
|  | Financial controls and records | M | Financial controls in place and regular bank reconciliations completed. Cheque signatories sign cheques and forms. | Annually |
|  |  | M | Ensure internal auditor is qualified and external auditor reports are actioned. | Annually |
|  | Compliance with financial regulations | M | Clerk to ensure regulations are adhered to; VAT claims are submitted; Audit process to check the council complies with legal requirements. | On-going |
|  | Budgeting | M | Ensure council sets a legal budget and ensure this is regularly reviewed. | On-going |
| **Liability** | Risk to third parties, properties or individuals | M | Insurance in place. Open spaces checked regularly. Trees investigated when damage reported. Risk assessments of individual events. | On-going |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Employers’ Liability** | Compliance with Employment Law | M | Membership of NALC. Clerk is advised to be a member of SLCC. | On-going |
|  | PAYE/HMCR | M | Clerk to ensure proper declarations and documentation are in place to comply with PAYE requirements. | On-going |
|  | Safety of staff and visitors | M | Ensure the clerk is aware of the health and safety requirements when undertaking parish council work. | On-going |
| **Legal**  **Liability** | Ensuring activities are within legal powers | H | Clerk to clarify legal position on any new proposal. Legal advice to be sought where necessary. | On-going |
|  | Proper and timely reporting via the Minutes | M | Council meets regularly and always receives and approves Minutes of meetings held in interim. Minutes made available to press and public. | On-going |
|  | Proper document control | M | Proper systems in place for the retention of documents. | On-going |
|  |  | M | Policies in place for allowing members of the public access to documents to comply with legal requirements. | On-going |
| **Councillors’**  **propriety** | Registers of interests and gifts and hospitality in place | H | Register of interest completed. Gifts and hospitality received are reported and minuted at the following council meeting. | On-going |

Reviewed by the Parish Council on 3 May 2023