

Ref	Risk Identification	Review Trigger/Tests	Internal Control	Internal Audit Assurance/Frequency	Review of audit assurances	Last Review	Next Planned Review
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PURTON PARISH COUNCIL – FINANCIAL RISK ASSESSMENT

1. The greatest risk to the Parish Council is not being able to deliver the activities or services expected of the Council.
2. Risk management is not just about financial management; it is about achieving the objectives of the organisation to deliver high quality public services. The failure to manage risks effectively can be expensive in terms of litigation and reputation, and Council's ability to achieve desired targets.
3. The local council audit seeks to address these issues by placing emphasis on local councils strengthening their own corporate governance arrangements, improving their stewardship of public funds and providing assurance to taxpayers.
4. Purton Parish Council's first Financial Risk Assessment was adopted by Council on 14/7/03 and the system of risk management for Purton Parish Council has been further developed and reviewed regularly since then.

Reference Key:

C – Councillor propriety, E – Employment & skills, F – Finance, G – Governmental, IP – Injury to Public/3rd Party Damage, L – Legal, PA – Physical Assets

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C1	Council becomes dominated by one or two individuals, or cliques form	<ul style="list-style-type: none"> • Adverse press articles • Complaints • Incidents at meetings 	<ul style="list-style-type: none"> • Clear Standing Orders regarding conduct of meetings and Conflict of Interests 	<ul style="list-style-type: none"> • Independent review of Minutes & Standing orders – Annually. 	<ul style="list-style-type: none"> • Internal audit review of Minutes of Council & Finance, Staff & General Purposes Committee • Revise & re-adopt Standing Orders & Financial Regulations 	<ul style="list-style-type: none"> • Final 2018/19 internal audit took place on 28/5/2019. • Revised Standing Orders and Financial Regulations adopted by Council on 13/5/2019. 	<ul style="list-style-type: none"> • Interim 2019/20 internal audit is due in Dec 2019. • As prompted by Internal Auditor, WALC or SLCC Re-adoption due by Council in May 2020.
C2	Councillors benefiting from being on Council	<ul style="list-style-type: none"> • Adverse press articles 	<ul style="list-style-type: none"> • Clear Standing Orders • Open system of payment • Ensuring all are fully aware of the Code of Conduct 	<ul style="list-style-type: none"> • Review of Standing orders and payments to Councillors against Code of Conduct – Annually. 	<ul style="list-style-type: none"> • Confirm no payments were made to Councillors except in reimbursement for items purchased on Council's behalf. • Revise & re-adopt Standing Orders & Financial Regulations 	<ul style="list-style-type: none"> • No cases found at final audit on 28/5/2019 • Revised Standing Orders and Finance Regulations adopted by Council on 13/5/2019. 	<ul style="list-style-type: none"> • Interim 2019/20 internal audit is due in Dec 2019. • As prompted by Internal Auditor, WALC or SLCC. For re-adoption by Council in May 2020.

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C3	Register of Members' interests, gifts and hospitality is in place, complete, accurate and up to date.	<ul style="list-style-type: none"> Complaint about members 	<ul style="list-style-type: none"> Procedures in place for recording and monitoring members' interests and gifts 	<ul style="list-style-type: none"> Testing of disclosures - Annually. 	<ul style="list-style-type: none"> Wiltshire Council maintains a record of all disclosures and Declarations of Interest 	<ul style="list-style-type: none"> All Councillors details are now registered electronically with Wiltshire Council by the Clerk. 	<ul style="list-style-type: none"> By Wiltshire Council as required.
E1	Council lacks relevant skills and commitment or has insufficient data regarding available skills	<ul style="list-style-type: none"> First intake of new Councillors or/staff WALC training reminders Council fails to achieve goals Poor value for precept money Low attendance 	<ul style="list-style-type: none"> Ensure Councillors and staff are aware of training courses and are encouraged to attend Funds set aside annually for training purposes. Staff training record established and maintained up to date. 	<ul style="list-style-type: none"> Review level of training budget - Annually Review staff training record - Annually. Review of attendance at meetings (Cllrs) & work (staff) – Monthly. 	<ul style="list-style-type: none"> Review training budget Staff training record maintained up to date by the Clerk. Attendance at meetings and work is subject to ongoing review. 	<ul style="list-style-type: none"> Reviewed during precept-setting process in November 2018. Updated by Clerk as training occurs. Staff timesheets reviewed by Clerk every month – last review October 2019. 	<ul style="list-style-type: none"> Precept setting in November 2019 To be updated by Clerk as training occurs. To be reviewed by Clerk – ongoing.
E2	Employment of staff and payroll	<ul style="list-style-type: none"> Loss or recruitment of staff member Failure of payroll system WALC pay updates 	<ul style="list-style-type: none"> Approval for the employment of all staff and their annual remuneration levels reflected in Council minutes – updated as required. Current and up to date contracts of employment held for all staff members. Written and clear instructions regarding payroll should be held. 	<ul style="list-style-type: none"> Review minutes for evidence of approval for staff employment and levels of remuneration. Review staff contracts. Review payroll instructions & backup procedures. 	<ul style="list-style-type: none"> Minutes subject to Internal Audit review. Review and update staff contracts as required; obtaining Council approval & signatures of staff members. Update payroll instructions in line with current & best practice & latest software version. 	<ul style="list-style-type: none"> Final 2018/19 internal audit carried out on 28/5/2019. Revised staff contracts approved by Council in 2014 & signed by staff members. Payroll instructions updated in 2014. Revisions to payments policy approved by F,S&GP 	<ul style="list-style-type: none"> Interim 2019/20 internal audit is due in Dec 2019. As advised by Peninsula HR Consultants To be revised as required.

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			<ul style="list-style-type: none"> Contract for HR support service maintained 	<ul style="list-style-type: none"> Access to telephone & e-mail support when specific HR issues arise. 	<ul style="list-style-type: none"> A contingency of 5% of Council's payroll budget is maintained as financial cover for staff loss or extended absence. Council to review & reaffirm continuation of HR contract services. 	<p>Committee in February 2013.</p> <ul style="list-style-type: none"> Revised in January 2019 as part of budget setting process. 5% contingency of £10,291 included in general reserves for 2018/19. Ongoing 5-year contract with Peninsula commenced in November 2014. Employee assistance scheme added to contract in July 2017 	<ul style="list-style-type: none"> For review during budget setting process commencing Nov 2019. Contract review by the Clerk – ongoing. Due for review Nov 2019
F1	Authorisation and control of supply of goods and services to Council	<ul style="list-style-type: none"> Unauthorized expenditure Breach of financial regulations 	<ul style="list-style-type: none"> All goods and services obtained are in accordance with Council minutes and adhere to "best value/practice" principles. Financial Regulations of Council are adhered to for all Council purchases/services. Strict control over all expenditure is maintained and the Clerk provides a detailed list to monthly Council meetings. 	<ul style="list-style-type: none"> Review of minutes to ensure continuity and completeness of expenditure items and listings approved by Council - Annually. Review of expenditure controls to ensure in accordance with Financial Regulations - Annually. 	<ul style="list-style-type: none"> Minutes and expenditure controls subject to Internal Audit review. 	<ul style="list-style-type: none"> Final 2018/19 internal audit was carried out on 28/5/2019. Payments policy approved by F&GP Committee in February 2013 in line with JPAG guidance: "Safeguarding Public Money". Updated Financial Procedures Manual was approved by F&GP Committee on 5th November 2018. 	<ul style="list-style-type: none"> Interim 2019/20 internal audit is due in Dec 2019. Review and update due in November 2019
F2	Complying with restrictions on borrowing	<ul style="list-style-type: none"> Prior review of powers, authorisation & controls. 	<ul style="list-style-type: none"> Clear Financial Regulations Record in Minutes Seek guidance from NALC 	<ul style="list-style-type: none"> Review of Minutes - Annually 	<ul style="list-style-type: none"> All borrowings reported on Annual Return Minutes subject to Internal Audit review. 	<ul style="list-style-type: none"> 2018/19 Annual Return signed off by Internal Auditor – 28/5/2019. 	<ul style="list-style-type: none"> 2019/20 Annual Return due for sign off by June 2020.

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						<ul style="list-style-type: none"> Final 2018/19 internal audit carried out on 28/5/2019 	<ul style="list-style-type: none"> Interim 2019/20 internal audit due in Dec 2019.
F3	Ensuring all requirements are met under customs and excise regulations	<ul style="list-style-type: none"> VAT returns submitted late or returned Visit by Customs & Excise officer 	<ul style="list-style-type: none"> Regular returns of VAT – at least Annually Training the responsible officer in matters of VAT and other taxation issues as necessary. Obtaining prior approval from HM Customs for major schemes Adhering to de minimis limit for input VAT on exempt business supplies 	<ul style="list-style-type: none"> Check reports - Annually 	<ul style="list-style-type: none"> VAT 126 Return 	<ul style="list-style-type: none"> VAT 126 Returns submitted and reimbursed to 30/6/2019. HMRC were advised on 13/6/2019 of expected major projects in 2019/20 & their impact on de minimis limit 	<ul style="list-style-type: none"> Submit next VAT 126 Return November 2019 and April 2020 (or earlier if significant vat incurred). Continually review actual and expected exempt business expenditure to assess impact on de minimis limit. Review planned projects for 2019/20 & advise HMRC in June 2020
F4	Ensuring the adequacy of the annual precept within sound budgeting arrangements	<ul style="list-style-type: none"> Unexpected expense 	<ul style="list-style-type: none"> Report budget progress on a regular basis. 	<ul style="list-style-type: none"> Review performance against budget – at least 3 times a year including budget round and year-end. 	<ul style="list-style-type: none"> Budget Monitoring statement submitted to Council or F&GP Committee for review 	<ul style="list-style-type: none"> Budget monitoring information for 2018/19 full-year submitted to F&GP Committee in June 2019. Update for 2018/19 to F&GP Committee in November 2018. 	<ul style="list-style-type: none"> Final budget monitoring statement for 2019/20 due to Finance Committee in June 2020. Update for 2019/20 due to F&GP meeting in November 2019
F5	Ensuring the proper use of funds granted to local community bodies under specific	<ul style="list-style-type: none"> Donation request 	<ul style="list-style-type: none"> Record clearly in Minutes 	<ul style="list-style-type: none"> Review of Minutes - Annually 	<ul style="list-style-type: none"> Minutes subject to Internal Audit review. 	<ul style="list-style-type: none"> Final 2018/19 internal audit carried out on 28/5/2019 	<ul style="list-style-type: none"> Interim 2019/20 internal audit visit due in Dec 2019.

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	powers or under s.137.	<ul style="list-style-type: none"> Investigation into use of funds 	<ul style="list-style-type: none"> Maintain a separate record for s.137 expenditure Specify proper use by letter accompanying donation. 				
F6	Maintenance and retention of proper financial records in accordance with statutory requirements	<ul style="list-style-type: none"> Financial records unavailable 	<ul style="list-style-type: none"> Regular scrutiny of financial records. Proper arrangements for the approval of expenditure 	<ul style="list-style-type: none"> Review of internal controls in place and their documentation - Annually. 	<ul style="list-style-type: none"> Financial records are subject to ongoing review by Finance Chair throughout the year and annually by Internal Auditor. 	<ul style="list-style-type: none"> Review of monthly financial reports by Finance Chair in May 2019. Final 2018/19 internal audit on 28/5/2019. 	<ul style="list-style-type: none"> Review of monthly financial reports in Nov 2019. Interim 2019/20 internal audit visit due in Dec 2019
F7	Poor reporting to Council	<ul style="list-style-type: none"> Matter raised at meeting 	<ul style="list-style-type: none"> Timely and accurate financial reporting Clear instructions to staff Regular project reporting 	<ul style="list-style-type: none"> Review of budget monitoring statements (3 times a year) or other financial reports to Council - Monthly. 	<ul style="list-style-type: none"> Budget monitoring statement submitted to Council or F&GP Committee for review Review of Income & Expenditure reports by Council or F&GP Committee 	<ul style="list-style-type: none"> Final budget monitoring statement for 2018/19 went to F&GP Committee on 3/6/19. Latest monthly Income & Expenditure report (Sept actuals) reported to Council on 28/10/19. 	<ul style="list-style-type: none"> Update for 6 months to September 2019 to go to F&GP Committee in November 2019. Next Income & Expenditure report (Oct actuals) due to Council on 11/11/2019.
F8	Banking arrangements including borrowing and lending	<ul style="list-style-type: none"> Prior review of powers, authorisation & controls. 	<ul style="list-style-type: none"> All banking and investment arrangements approved by Council or F&GP Committee and appropriately minuted. Debit and online reader cards kept in lockable cabinet; card readers stored separately; passwords separate from 	<ul style="list-style-type: none"> Review of internal controls in place and their documentation – Annually Check that secure storage arrangements are being maintained - Quarterly Review of Minutes to ensure legal powers are 	<ul style="list-style-type: none"> Review of internal controls carried out at Internal Audit. 	<ul style="list-style-type: none"> Final 2018/19 internal audit carried out on 28/5/2019 	<ul style="list-style-type: none"> Interim 2019/20 internal audit visit due in Dec 2019.

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			cards/readers and PIN numbers memorized. <ul style="list-style-type: none"> All bank accounts subject to appropriate signatory levels. All bank account withdrawals/transfers are appropriately authorised by Council or F,S & GP Committee. Arrangements to detect and deter fraud and/or corruption. Monthly bank reconciliations independently reviewed Spreading the risk of bank failure across banks. 	available and the basis of the powers recorded are correctly applied - Annually. <ul style="list-style-type: none"> Independent review of banking authorities and bank reconciliations - Quarterly. Annual review of interest-bearing accounts 	<ul style="list-style-type: none"> Bank reconciliations subject to regular review by Finance Chairman. Review of term deposits by Finance Officer and F&GP/Council Parish Council covered by FSCS compensation scheme (up to £85,000) 	<ul style="list-style-type: none"> Bank reconciliations reviewed and signed off up to 31/03/19 by Finance Chairman in May. Renewed one-year fixed term bond with current provider for £80k in August 2019 as instructed by Council on 15/7/2019. Risk of significant loss from failure of single provider is therefore reduced 	<ul style="list-style-type: none"> Next review by Finance Chair of bank reconciliations due in Nov 2019. On maturity of fixed term deposit in August 2019. Ongoing & review risk on renewal of fixed term deposit in August 2020.
F9	Loss of cash through theft or dishonesty	<ul style="list-style-type: none"> Upon actual loss Upon review of Fidelity Guarantee insurance cover 	<ul style="list-style-type: none"> Adequate physical security arrangements Financial procedures in place including prompt banking of cash Adequate insurance cover 	<ul style="list-style-type: none"> Review insurance cover (Fidelity Guarantee) - Annually Review and testing of arrangements to prevent and detect fraud and corruption - Annually. 	<ul style="list-style-type: none"> Review the level of Fidelity cover for Councillors & staff. Income & expenditure reports are scrutinised by the Finance Chair, then considered & approved each month by Council or Finance Committee. They are also subject to Internal Audit review. 	<ul style="list-style-type: none"> Level of Fidelity cover was increased from £250,000 to £500,000 on 17/6/2019 following audit recommendation to review cover 	<ul style="list-style-type: none"> Renewed at £500,000 in October 2019. Next Income & Expenditure reports to be submitted for Council approval in November 2019.

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				<ul style="list-style-type: none"> Testing of income and expenditure from Minutes to cashbook, from bank statements to cashbook, from Minutes to statements etc. including petty cash transactions - Annually. 	<ul style="list-style-type: none"> Review fireproof storage & other physical security arrangements as part of the precept-setting process. 	<ul style="list-style-type: none"> Last scrutinised by Finance Chair and approved by Council on 13/5/2019. Final 2018/19 internal audit carried out on 28/5/2019 <ul style="list-style-type: none"> Asset tags are fixed to major items of Council equipment since February 2012. Intruder alarm maintenance renewed August 2019. 	<ul style="list-style-type: none"> Interim 2019/20 internal audit visit due in Dec 2019. Next review of physical security at precept review in November 2019.
F10	Financial risk associated with Freedom of Information Requests	<ul style="list-style-type: none"> Request under Freedom of Information Act 	<ul style="list-style-type: none"> Report all requests to Council at the first opportunity 	<ul style="list-style-type: none"> Identify all costs associated with meeting any request. 	<ul style="list-style-type: none"> F&GP to carry out an annual review of any expenditure on FOI requests 	<ul style="list-style-type: none"> Risk identified in 2012/13. No instances to date. 	<ul style="list-style-type: none"> F&GP meeting if any requests received.
G1	Meeting the laid down timetables when responding to consultation invitation.	<ul style="list-style-type: none"> Consultation questions Non-participation 	<ul style="list-style-type: none"> Documented procedures to deal with responses or consultation requests. 	<ul style="list-style-type: none"> Review consultation responses - Annually 	<ul style="list-style-type: none"> All consultation requests are tabled for Council or on the appropriate Committee agenda. They are dealt with by Council, Committee or working party as appropriate to ensure timely response. 	<ul style="list-style-type: none"> The Council continues to meet consultation deadlines for planning applications, but have not had any consultation documents requiring consideration this financial year. 	<ul style="list-style-type: none"> To deadline required by Planning/Unitary Authority or Central Government office.
G2	Meeting the requirements for Local Council Award Scheme or other accreditation	<ul style="list-style-type: none"> No. of elected members rises above or falls below 	<ul style="list-style-type: none"> Monitoring arrangements by the Council regarding the Local Council Award Scheme. 	<ul style="list-style-type: none"> Regular review of eligibility vs. requirements – Normally 	<ul style="list-style-type: none"> Council statement of eligibility or ineligibility 	<ul style="list-style-type: none"> The Council is currently ineligible for Quality Parish status due to short numbers standing at 	<ul style="list-style-type: none"> The next opportunity to qualify will be at the Parish Council elections in 2021.

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		specified level • Training review		every four years		the last election (May 2017).	
IP1	Ad hoc or ongoing provision of amenities/facilities for local events, local community groups or to the local community generally including equipment to lease or hire	• Request for use of facilities, amenities or equipment	• Ensure all amenities, facilities and equipment for hire are maintained to appropriate level	• Review of adequacy of insurance cover provided – Annually or as required	• Council's cemetery & other open spaces are maintained to the appropriate level by its Grounds staff. • Council's public toilets and meeting room are cleaned and maintained to the appropriate level by the cleaner/caretaker. • Projection & sound equipment and display boards are checked after each hire.	• Maintenance is ongoing. Ongoing • Ongoing	• Ongoing • Ongoing Ongoing
IP2	The risk of damage to third party property or individuals as a consequence of the Council providing services or amenities to the public.	• Complaint or incident • Play area inspection • Insurance renewal	• Regular maintenance arrangements for physical assets • Compliance with Health & Safety arrangements	• Review of insurance cover (public liability) - Annually	• Council's current certificate of Public Liability is displayed in the Council office & premises. • Play equipment is maintained to the appropriate level of safety and this is verified by regular site visits. • Play Areas are subject to annual inspection.	• The level of Public Liability cover was last reviewed on 1/10/19. Axa Insurance provide £10m cover as standard. • The Groundsman carries out weekly inspections of Play Areas and the Youth Centre. • Annual external Play Area inspections were carried out in March 2019.	• Ongoing • Weekly staff site inspections - ongoing. • Next annual inspections due in Spring 2020.
L1	Council members do not constitute a quorum or number of	• Meeting cancelled for attendance	• Ensure awareness of Wiltshire Council/legal	• Review of Minutes - Annually	• Minutes are subject to annual Internal Audit review.	• Final 2018/19 audit visit carried out on 28/5/2019.	• Interim 2019/20 internal audit

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	members attending a Council meeting does not constitute a quorum.	<ul style="list-style-type: none"> below quorum Holiday periods 	procedure for recruitment/election of additional members. <ul style="list-style-type: none"> Secure quorum in advance of meetings if in doubt. 				visit due in Dec 2019.
L2	Ensure Council complies with law, in particular: Health & Safety, Equal Opportunities, General Data Protection Regulations, Human Rights Disability and Discrimination, Employment Law, Freedom of Information	<ul style="list-style-type: none"> Complaint or incident Legal update 	<ul style="list-style-type: none"> Clear Policies and procedures Regular review of law Regular reminder on agendas 	<ul style="list-style-type: none"> Review of Minutes - Annually 	<ul style="list-style-type: none"> Health & Safety policy documents & standard forms were reviewed & updated by Council working party in 2012/13. Review of regular Health & Safety Executive e-mail bulletins. Council to maintain up to date its registration under the Data Protection Act. Council adopted the Model Publication Scheme under the Freedom of Information Act 	<ul style="list-style-type: none"> Council's adopted Health & Safety policies & procedures are subject to ongoing review by Council. Council continues to receive regular free HSE e-mail bulletins. <p>Council commenced membership of IOSH in 2017/18 to keep up to date with Health & Safety requirements.</p> <ul style="list-style-type: none"> Council renewed its registration under the Data Protection Act Ref: Z1874935 in August 2019. Council adopted the updated Scheme under the Freedom of Information Act in November 2008. 	<ul style="list-style-type: none"> Full Council review of H&S policy and procedures is ongoing. Ongoing review of HSE news. Next renewal due in May 2020. Registration under the Data Protection Act to be renewed in August 2020. As advised by the Information Commissioner's Office
L3	Ensuring all business activities are within legal powers applicable to local councils	<ul style="list-style-type: none"> Legality challenged 	<ul style="list-style-type: none"> Recording in the Minutes the precise power under which expenditure is being approved. 	<ul style="list-style-type: none"> Review of Minutes to ensure legal powers in place, recorded and correctly applied - Annually 	<ul style="list-style-type: none"> Care is taken to use the correct legal powers. The Clerk and Finance Officer undertake relevant training at regular intervals. 	<ul style="list-style-type: none"> Governance & Accountability for Smaller Authorities in England (The Practitioners' Guide) - updated March 2019, obtained from NALC in April 2019. 	<ul style="list-style-type: none"> Further training to be arranged as necessary.

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						<ul style="list-style-type: none"> A Guide to Understanding Procurement issued by NALC in 2015 was obtained in September 2015. A copy of the Public Contracts Regulations 2015 was obtained. The Clerk and Finance Officer will continue to be versed in changes applied through training and or guidance notes received. 	
L4	Proper document control	<ul style="list-style-type: none"> Complaint or incident Deadlines missed 	<ul style="list-style-type: none"> Documented procedures for document receipt, circulation, response, handling and filing. Clear job descriptions Clear Standing Orders 	<ul style="list-style-type: none"> Review document control procedures - Annually 	<ul style="list-style-type: none"> The Clerk deals with non-contentious planning applications. Maintain clear job descriptions Revise & re-adopt Standing Orders & Financial Regulations. 	<ul style="list-style-type: none"> Job descriptions were reviewed & updated during the staff review in February 2010. The job description for the Grounds Maintenance Person was further revised in 2012 and a change in roll from grounds man to Grounds man/Handyman was created in January 2018. The post of Admin Assistant replaced that of Clerical Assistant in January 2013. Post of Bookings Clerk was removed from April 2016 	<ul style="list-style-type: none"> As required. As prompted by Internal Auditor, WALC or SLCC or publication of revised model and subject to re-adoption by Council in May 2020.

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						<ul style="list-style-type: none"> The new post of Deputy Clerk was created in April 2017 Financial Regulations and Standing Orders were reviewed and adopted by Council on 13/5/2019 	
L5	Proper, timely and accurate reporting of Council business in the Minutes	<ul style="list-style-type: none"> Actions not reflecting intentions of Council 	<ul style="list-style-type: none"> Approval by Committee and Parish Council Minutes properly numbered and paginated with a master copy kept in safekeeping 	<ul style="list-style-type: none"> Check Minutes numbers run consecutively - Annually. 	<ul style="list-style-type: none"> Clerk to ensure consecutive numbering of Minutes & arrange sign off by Council Chair. 	<ul style="list-style-type: none"> Consecutively numbered Minutes signed off by Council Chair at each meeting – latest 9/9/19. All subsequent meetings and committees will follow this remit. <ul style="list-style-type: none"> Final 2018/19 internal audit visit carried out on 28/5/2019. 	<ul style="list-style-type: none"> Next Council meeting to be held on 28th Oct 19 – minutes to be signed at meeting (9/9/19) Interim 2019/20 internal audit visit due in Dec 2020.
L6	Responding to electors wishing to exercise their rights of inspection	<ul style="list-style-type: none"> Approach by elector to auditor Adverse comment by parishioners 	<ul style="list-style-type: none"> Documented procedures Minutes available at the council offices and website Deal with enquiries from the public Adoption of Model Scheme under Freedom of Information Act Meet disclosure requirements of Freedom of Information Act. 	<ul style="list-style-type: none"> Annual review following statutory inspection period 	<ul style="list-style-type: none"> Ensure that the proper procedures are followed with regard to the statutory period for inspection of Council's accounts Council adopted the Model Publication Scheme under the Freedom of Information Act 	<ul style="list-style-type: none"> In the 2019 statutory period for inspection of Council's accounts, no electors came forward to exercise their inspection rights Council adopted the updated Scheme under the Freedom of Information Act in November 2008. 	<ul style="list-style-type: none"> Next statutory inspection period is due in June/July 2020. As advised by the Information Commissioner's Office
L7	The provision of services being carried out under	<ul style="list-style-type: none"> Complaint about services 	<ul style="list-style-type: none"> Clear statement of management 	<ul style="list-style-type: none"> Review of adequacy of insurance cover 	<ul style="list-style-type: none"> Ensure adequate insurance and other arrangements are in 	<ul style="list-style-type: none"> Council carried out no services under agency or partnership 	<ul style="list-style-type: none"> Insurance cover renewed annually in

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	agency/partnership agreements with principal authorities	<ul style="list-style-type: none"> Insurance claim 	responsibility for each service <ul style="list-style-type: none"> Regular scrutiny of performance against targets. 	provided by supplier - Annually	place for any services carried out under agency or partnership agreement.	agreement in 2018/19 or to date in 2019/20.	September prior to policy renewal on 1st October.
L8	Legal liability as a consequence of asset ownership	<ul style="list-style-type: none"> Report of incident or concern 	<ul style="list-style-type: none"> Annual review of risk and the adequacy of insurance cover 	<ul style="list-style-type: none"> Review level of insurance cover (public liability) – Annually Carry out insurance market review every 3 years 	<ul style="list-style-type: none"> Adequacy of insurance cover is reviewed annually prior to policy renewal. Seek comparable insurance quotations from 3 suppliers and carry out a “value for money” review every 3 years. 	<ul style="list-style-type: none"> 3 comparable insurance quotes were obtained by our brokers Came & Company in September 2018. Axa Insurance Ltd was selected as providing adequate cover at favourable cost and a new 3-year LTA was entered into from 1/10/2018. 	<ul style="list-style-type: none"> Ongoing with annual renewal next due on 1/10/2020. Upon expiry of Long Term Agreement (LTA) on 30/9/2021.
L9	Proper IT security & backup arrangements	<ul style="list-style-type: none"> Breach or failure resulting in loss of data or access to sensitive information. 	<ul style="list-style-type: none"> Firewall & virus protection in place & regularly updated. Backup and recovery systems in place. 	<ul style="list-style-type: none"> Annual review & renewal of virus software Upgrade of backup software as advised by IT support. 	<ul style="list-style-type: none"> IT service & optimize annually Internal audit twice-yearly. Anti-virus software reviewed annually. 	<ul style="list-style-type: none"> Ongoing IT support service now in place with revised back-up arrangements in place from July 2016. Final 2018/19 internal audit visit was carried out on 28/5/2019. Anti-virus software kept up to date. 	<ul style="list-style-type: none"> Introduction of Office365 and internal back up – cloud backup to be introduced. Interim 2019/20 internal audit visit due in Dec 2019.
PA 1	The protection of physical assets owned by the Council – buildings, vehicle, furniture, equipment etc	<ul style="list-style-type: none"> Theft Damage report Police report 	<ul style="list-style-type: none"> Maintain an up to date register of assets and investments Regular maintenance arrangements for physical assets Annual review of risk and adequacy of insurance cover Office intruder alarm 	<ul style="list-style-type: none"> Review asset register – Half-yearly Review of management arrangements regarding insurance cover (loss or damage) – Annually 	<ul style="list-style-type: none"> Asset management and security is subject to ongoing review. A programme of annual maintenance is in place for machinery. An up to date assets register is maintained. Asset register and insurance 	<ul style="list-style-type: none"> The asset register was brought up to date as at 31/03/19 in May 2019 and inspected at audit. Came & Company were notified of additions/deletions from the policy in June 2019. 	<ul style="list-style-type: none"> May 2020 to show the position as at 31/3/2020. Insurance is put in place on acquisition for significant items, otherwise

Ref	Risk Identification	Review Trigger/Tests	Internal Control	Internal Audit Assurance/Frequency	Review of audit assurances	Last Review	Next Planned Review
				<ul style="list-style-type: none"> Review alarm system - Annually 	<p>arrangements are subject to Internal Audit review.</p> <ul style="list-style-type: none"> Twice-yearly maintenance of office intruder alarm 	<ul style="list-style-type: none"> Asset tags have been fixed to major items of Council equipment since February 2012. Asset tag serial numbers were included in the asset register as at 31/03/2019 Intruder alarm was last serviced in August 2019. 	<p>updated annually.</p> <ul style="list-style-type: none"> Next review of physical security arrangement due at precept setting time in November 2019. Next intruder alarm inspection due in February 2020.

Last reviewed and updated at finance Meeting on 4th November with recommendation to adoption by full council at meeting to be held on 11th November 2019