

No	Subject	Risk(s) Identified.	Management/ Control of Risk	Review/ Assess/ Revise	Action(s) Taken/Suggested	Status Red/ Yellow/ Green	Outstanding Action(s)
FINANCE							
1	Financial book-keeping and processes	Ensuring the Council's book-keeping is accurately carried out. VAT accounted for and recovered. Employee Tax/NI paid.	New electronic finance system in play in 2017 and fully operational from 1 April 2017 for first year. System accounts for VAT with simple printable claim form. 2018/19 will be first year for new Receipts & Payments sytem Tax/NI informed by salary services and paid.	Ensure time is available to receive further training on the new accounting system to ensure Accounts are completed on time.	13/09/17 Personnel Committee evaluated the new system - all good. New Internal Auditor reports the accounts have been "well maintained"	Y	None
2	Bank and banking	Keeping to new FSCS protection, keeping control of numerous accounts	Council reviewed and adjusted the Financial Regulations 21/06/18. Regular checks are preformed and internal Cllr audit system in place.	Ensure transfers are carried out to keep balances at £75K per account or below.		G	None
3	Bank and banking	Debit card	Council has Financial Regulations which set out the processes. The Debit Card (new in Jul16) is in the name of the Clerk, held by the Clerk and only used by the Clerk with its own pin number	System working well. Much improved situation for Clerk to more easisily purchase items for the Council.		G	None
4	Salaries and associated costs	Salary paid / calculated incorrectly Pension process mistakes	Council outsources its salary process (from Apr16). Pension provision was decided through a professional company and administered by salary services company	Assess if this service performs.	Monitor this new service and review. 13/09/17 Personnel Committee evaluated the new system - all good	G	None
5	Election costs	Risk of cost from an election or Parish Poll if one took place	Council budget for such occurrence and so the risk impact is low, the prospect cannot be lowered as it is a democratic process, rather than a choice. Impact low as long has a budget set aside.	Review budget amount each year to ensure it is current. Review whole budget at precept prior to election year (next May22)	May 2018 - first full 3 ward election took place. The costs were estimated by CBC to be over £20K but came in just over £10K	Y	Budget review Precept end of 2018 - we have only half paid the May18 election costs so owe CBC
6	Annual audit (Internal)	Appointment of Internal Auditor and scope of work	The Council appoints an Internal Auditor annually. It carries out a 'Review the Effectiveness of the system of Internal Control' annually.	Council appointed a new Internal Auditor for 2016/2017 audit work. Auditor was thorough and report helpful.	Inform Auditor of the change in system and try to book appointment early.	G	Council may want to consider re-appointing this new Auditor for 2018/2019 for continuity.
7	Annual audit (External)	Failing to supply the correct information for the External Auditor, risk of receiving an 'Intermediate Audit'. Failure to close accounts by 30/9	External Auditor is appointed for the Council. It specifies the information to be submitted. Risk of getting an Intermediate Audit cannot be mitigated it is the External Auditors random choice.	A new External Auditor was appointed for the 2017/2018 year.		Y	Await the response from new Auditors and review if they were on time or late.

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OPERATIONS							
8	Pavilion Building	Risks of break in, damage, poor maintenance, theft, fire, flood.	Insured. Checked regularly (6 days a week) by employees and damages reported. Users also monitor and report problems	Continue with inspections and reports. New locks were fitted and have been working well.	The previous activity/break ins have subsided. New locks. Keep under review. Monitor the locks and usages	Y	Monitor
9	Amenity facilities - Inspections and repairs of skate park, play areas, other areas	Risk created from poor repair, litter left or dangerous items, equipment damage, items need repair. Personal injury.	Insured. All public amenity land and equipment is inspected to Insurers requirements, quarterly by a Borough inspector, weekly by trained employees who submit written inspection report for this action. Annual Inspection report. Vandalism cannot be anticipated and can be dangerous.	Ensure weekly/ quarterly/ annual inspections carried out. Actions required reported on these reports are carried out.	Ensure all new areas and equipments are monitored correctly - recently the Bowling Green and new equipment at Greenside Play area	G	Check monitoring reports are up to date.
10	Equipment storage	Loss due to theft, damage, damp, fire etc	Equipment insured, storage area is checked and adequate for purposes	Existing procedure adequate.		G	None
11	Street furniture - Notice boards, seats, planters, signs etc	Risk/damage/ injury to third parties, Road side safety	Locations have approval by relevant parties, some are covered by insurance. Inspected regularly by the Clerk or caretakers. Employees mindful of roadside safety when working. Visual inspections when passing by employees. Risk of vehicle collision cannot be reduced.	Existing procedure adequate.		G	None
12	Email system for Councillors	Hacking, bugs or virus, mis-information, mis-representation - financial risk of action or damage to equipment	The Councillor email addresses are password protected. Councillors who have Euxton email have guidance/training and agreed their own equipment has virus protection on it.	Review with Cllrs		G	Send a review out to Cllrs on email system
13	Project Management	New Projects - guidelines not specified or outcomes not set, overspend or lack of control of the project	Council devised a Project Management Form for new projects to complete which covers all the necessary requirements	Ensure the template document is completed for projects	Review documents with gateways/regular progress review points - when there are current projects	G	None
14	Project Management	Tender process	Council has Financial Regulations in place which set out the processes.	Ensure regulations are referred to prior and during large project to ensure compliance.	Monitor new projects to assess against new regulations and review regulations if changes are required.	G	None

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15	Fraud	Fraud by staff. Actions undertaken by staff	Insurance in place, Employee Guidelines, Continuity Plan, H&S guidelines, Fraud/Corruption Detection and Prevention, Financial Regulations policies are all in place. Fidelity insurance set at higher level.	Fidelity Insurance set at higher level in last insurance review		G	Check level of Fidelity at policy review time
16	Meeting location	Adequacy of venue, Health & Safety of venue for members of the public, visitors, employees and Councillors	Council Meetings are normally held at Euxton PC Community Centre. The premises and the facilities are considered to be good for the Clerk, Councillors and Public. Any problems will be reported. Other venues would need to be H&S checked for access and working conditions.	Existing location adequate. If new positions identified, all safety aspects should be considered in the review.	Ensure risks considered if a new venue is used.	G	None
17	Risks and risk assessments	Risks of buildings, work tasks, visitors, staff	Risk assessment of materials, equipment, duties, roles, etc. All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with procedures. Equipment is only used by employees who have undergone training required for use. Insurance for staff and equipment is covered.	Risk assessments undertaken. Lone working training undertaken by all staff June/Jul2017 Personnel Committee reviewed all risk assessments done by ETJ.		G	None
LEGALITIES							
18	Legal powers	Illegal activity or payments	All activity and payments within the powers of the Parish Council to be resolved and minuted at Full Parish Council Meetings, including a reference to the power used. Councillors can request advice.	Follow procedures and minute the Power reference. Refer to Financial Regulations		G	None
19	Statutory notices	Risk of accuracy and legality of notices such as Agenda/Minutes	Most Council notices follow legislation, guidance in the Communications Policy and the Clerk's legal reference book.	Clerk training to be keep up to date		G	None
20	Data protection and data processing	Policy, Provision, failing	The Council is registered with the Data Protection Agency and follows guidance supplied by the Info Commissioner.	Registration is renewed annually. Ensure that the Council is following the guidance.	Council appointed a GDPR Lead Member Cllr A Oddy	Y	Legislation changed 2018 - working through compliance and rules presently
21	Freedom of Information Act	Policy, Provision, failing	The Council has a 'model publication scheme' in place.	Monitor requests made under the FOI Act. Ongoing.		G	None

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