

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 for 31/03/19, reported 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 17/10/19. 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)		G	Precept
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 2018/19 due to the last one being unwell.		G	
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 at the 2017/2018 year end.	Audit ending 03/19 went well, no comments.	G	

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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
New	Lighting at Skate Park	Risks of abuse, litter, noise or vandalism of items	Insured. Checked 6 days a week by employees (as above)	Continue with inspections and reports.	Lights are on a timer, solar cell, button switch system.	Y	Monitor - when lights are 'switched on'
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.	From 17 Cllrs at present - only 2 do not have EPC emails - one uses Cty email	Try to migrate remaining one Cllr	G	Action
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 raised again in new policy taken on a 3 year deal		G	None
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	Query about disabled toilet raised. Response was that space was limited to create larger area.
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. Legislation changed 2018 - working through compliance and rules presently	Y	Still some policies to finalise
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
CONTINUITY/PROTECTION							

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22	Business continuity	Business interrupted due to paper records loss	Essential paper items scanned (electronic). Electronic financial files are backed up. Cloud storage in place/continuous back up for electronic files. Access for Chair/VC is set up and in event of a Clerk absence all info in 'Continuity' file goes to them. Retention list advises where documents/access for items is located (15/09/16)	Check essential papers are kept. Check 'Retention List' up to date. Check Cloud subscription up to date. Check PC back-ups taken. Check 'Continuity' file up to date regularly.		G	None
23	Business continuity	Clerk incapacitated/ unavailable for a period of time.	No pre-arranged provision for cover. Chair/VC can take enquiries. Only happened once in 16 yrs, Clerk arranged a stand in Clerk to cover that one time (due to Volcano). In absence the Chair/VC will receive 'Continuity' file.	A suggestion made was to have a reciprocal arrangement with other local Clerk/Parish Council and a standby Cllr to clerk a meeting.	Suggest to work with other local PCs. Volunteer Cllr for short-term. Clarification on who to do this work, and with which Council's, employment details etc. (no suggestions made or progress).	Y	No plan in place if a long-term absence happens - Council to consider if an arrangement is necessary?
24	Business continuity	Risk of loss of internet access at Clerk's home and so unable to perform works	Internet is with reputable provider. Access can be gained to records via another venue eg. Library or community centre wifi, or Council's mobile.	Review if this ever happens of how effective back-up measures have been. Not happened within year.		G	None
25	Confidentiality	Protection of Council information and files.	Council lap-top is password protected, as is the email system and www update system. Files are backed up on Cloud, which is password protected. The lap-top has up-to-date Virus protection on it.	Ensure subscriptions are kept up-to-date		G	None
26	Insurance	Risk of inadequate insurance cover and the Council's compliance	Council reviews its cover regularly and monitor its assets annually. Internal Cllr Audit in place to satisfy Fidelity Insurance Cover.	Insurance reviewed in Oct19 by Council, changed to new supplier on a 3 yr deal		G	None