

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.	Electronic finance system from 1 April 2017. System accounts for VAT with simple printable claim form. 2018/19 first year of accounting on Receipts & Payments sytem Tax/NI informed by salary services and paid.	Ensure time is available to receive any updating training on the accounting system to ensure Accounts are completed on time.		G	
2	Bank and banking	Keeping to FSCS protection, keeping control of numerous accounts	Council reviewed and adjusted the Financial Regulations 17/09/20. 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.	Int.Audit recommended adjustments - considered Oct21, Risk Assessment adjusted.	Y	Due to Covid Cllrs do not access to the books for physical checks presently. Disposal of a bank account to be carried out.
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.	Due to the migration to electronic banking and Unity Bank - need to review the Debit Card from RBS to try to find a new product.	G	Review Debit card to find new provision/or not.
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	Process of external salary provider works well.		G	
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)	In budgets as an EMR	G	
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.	Auditor re-appointed for y/ending 2020/21	Due to Covid the books 19/20 & 20/21 had to all be assessed electronically - this worked well but caused more work by Clerk in short-term not long-term.	G	

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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.	External Auditor contract is due to be re-let by SAAA (the appointing body) - await to hear the company we are allocated	Ext.Auditor caused an exception on the Audit to do it not reporting the Audit completed in time to the Council.	G	Look out for new Auditor
8 new	Supplier Fraud	Risk of supplier details being incorrect, replaced fraudulently, paying incorrect company	Financial Regs gives instructions at: 5.12 & 6.17	Change of bank details needs to be checked by 2 members. A programme of regular checks of standing data with suppliers		G	Cleansing of old suppliers on the electronic bank system needs to be carried out
OPERATIONS							
9	COVID19 Protecting Cllrs, staff and public from infection	Council -Not being able to meet face to face. Staff - not being able to do their job.	Legislation was put in place for virtual meetings. Covid situation fluid and we are adapting as things change. Staff had periods of not works and on return working alone with additional PPE.	Legislation was not changed permanently so must return face to face meetings	Plan for return to face-to-face meetings	Y	Face to face returned Sept21 meeting - tables/chairs cleaned and spread out, sign in, sit well apart, masks encouraged, hand sanitiser available
10	Pavilion Building	Risks of break in, damage, poor maintenance, theft, fire, flood. Cleanliness for Covid.	Insured. Checked regularly (6 days a week) by employees and damages reported. Users also monitor and report problems. PPE and cleaning products bought for building. Users have own plan and RA.	Continue with inspections and reports. Enhanced cleaning with new products.	Keep buying cleaning products and PPE.	Y	
11	Lighting at Skate Park	Risks of abuse, litter, noise or vandalism of items	Insured. Checked 6 days a week by employees (as above). Annual professional inspection report.	Continue with inspections and reports.		G	
12	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 beyond 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.		G	
13	Equipment storage	Loss due to theft, damage, damp, fire etc	Equipment insured, storage area is checked and adequate for purposes	Existing procedure adequate.		G	

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14	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	
15	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.	All current Cllrs have a Council email. System works well.	Reports of some spam and phishing but not much - no more than any other email address - report to provider to check.	G	
16	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	
17	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	G	
18	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 @£600K - 3 year deal void. Began single years cover Oct21		G	Review Fraud policy.
18	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 from provider was that space was limited to create larger area.

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19	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	Check for review dates
LEGALITIES							
20	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 Clerk to check Power references and seek advice for new or unusual projects. Refer to Financial Regulations		G	
21	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 and reading materials to be kept up to date		G	
22	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
23	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	Check for review dates
CONTINUITY/PROTECTION							
24	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 advices 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	Check for review dates

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25	Business continuity	Clerk incapacitated/ unavailable for a period of time.	No pre-arranged provision for cover. Chair/VC can take enquiries. In absence the Chair/VC will receive 'Continuity' file. Review meetings can discuss this. Clerk can raise with Personnel Committee the matter of progression or succession planning.	Needs to be reviewed and updated	Council appointed an interim/temporary Clerk from another Council to cover Clerk sickness (Feb20-onwards). Discussed at Clerks Review Dec'20.	Y	Personnel to review at Nov/Dec21 meeting
26	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 or personal BB temporarily.	Review if this ever happens of how effective back-up measures have been. Not happened within year.		G	
27	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	
28	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 - this was voided due to a claim	Needs review approx Autumn '22. Also need to review Claim when settled. Impact on premium 21/22, possible impact going forward.	Y	