

Euxton Parish Council - reviewed 21/09/17

No	Subject	Risk(s) Identified.	Management/ Control of Risk	Review/ Assess/ Revise	Action(s) Taken/Suggested	Status Red/ Yellow/ Green	Outstanding Action(s)
<b>FINANCE</b>							
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. Tax/NI informed by salary svcs and paid.	Monitor new system for improvements.	13/09/17 Personnel Committee evaluated the new system - all good	G	None
2	Bank and banking	Keeping to new FSCS protection, keeping control of numerous accounts	Council has new Financial Regulations in place (June16) which set out the processes. 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 new Financial Regulations in place (June16) 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			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 May18)		G	Budget review Precept end of 2017 against quotation from Elections officer
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 to consider new Internal Auditors for 2016/2017 audit work.	Process to consider and appoint new Internal Auditor. Council decided to continue for 2016/7 with same.	G	Council may want to consider new Internal Auditor for 2017/8 Internal Audit
7	Annual audit (External)	Failing to supply the correct information for the External Auditor, risk of receiving an 'Intermediate Audit'	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.	Ensure all the annual reviews are completed within the year.	New External Auditors appointed for year ending 31 March 2018 - system should be similar	G	Await new information

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<b>OPERATIONS</b>							
8	Pavilion Building	Risks of break in, damage, poor maintenance, theft, fire, flood.	Insured. Checked regularly by employees and damages reported.	Continue with inspections and reports.		R	Recent break-ins - consider security measures. 13/09/17 Personnel Committee put on Full Council agenda
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.		G	None
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 systems are password protected. Councillors' own equipment should have virus protection on them.			G	None
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 new Financial Regulations in place (June16) 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 policy dates and put on agenda for review if necessary
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 adequate 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. - Fire - Clerk's Office - Working alone - Pavilion users	Y	Clerk to work through recommendations and implement
<b>LEGALITIES</b>							
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 have LALC advice available.	Follow procedures and minute the Power reference. Refer to Financial Regulations	13/09/17 Personnel Committee authorised purchase of new Legal reference book	G	
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.		G	Legislation changing 2018 - check compliance and rules and update if necessary
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.	FOI policy was reviewed Oct16	G	None

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