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| **Section** | **Hazard** | **Risk** | **Impact** | **MMPC Control** | **Responsibility** |
| **1. Business Continuity** | 1. Incapacity of Clerk 2. Resignation of the Clerk 3. Loss or theft of records   4. Failure to retain or secure the necessary number of Members for a Council | Low  Low  Low  Low | High  High  Low  High | Designate a person to temporarily act as Clerk in an emergency  Undertake succession planning  All old copies of Minutes prior to electronic use are deposited with the County Records. *Currently one set of minutes is in the possession of a member of the public due to being sold by a previous councillor (a long time ago) MMPC are in the process of retrieving them April 24*  All current minutes are held on the Council’s website.  All records are backed up monthly to a suitable electronic device.  Maintain an up to date attendance register.  Advertise for an election immediately a vacancy exists.  Co-opt Members where no election held. | All Members  All Members  Clerk  Clerk  Clerk  Clerk  All Members |
| **Section** | **Hazard** | **Risk** | **Impact** | **MMPC Control** | **Responsibility** |
| **2. To ensure compliance with Acts of Parliament, Council’s financial regulations and code of conduct**  **To ensure compliance with the Acts of Parliament, Council’s**  **financial regulations and code of conduct (cont.)** | 1. Lack of knowledge of regulations and codes 2. Absence of standing orders 3. Actions by the Parish Council outside its powers laid down by Parliament. 4. Lack of commitment to regulations and procedures 5. Items purchased without proper tendering procedures not providing value for money or resulting in accusations of commercial favouritism. 6. Payments made without prior approval and adequate control.   7.Lack of control of signatories to cheques.  8.VAT not properly accounted for  9.Insuficient notice of meeting.  10.Failure to approve minutes  11.Inadequate Register of Interests  12.Non – compliance with Freedom Of Information Act | Low  Low  Low  Low  Low  Low  Low  Low  Low  Low  Low  Low | High  High  High  High    High  High  High  Med  Med  Med  High  High | Ensure that all Councillors have available relevant Acts. That a Code of Conduct, Standing Orders and Financial Regulations are in place. Highlight essential parts and provide training where appropriate.  Ensure that Standing Orders are produced, adopted by Council, understood by Councillors, and reviewed annually.  As at 2.1 above, but ensure that powers are highlighted or extracted into effective summary.  Regular reference to appropriate regulations in agenda items. Delegation of responsibilities to individual councillors  Ensure that all councillors are aware of regulations re budgetary control and tender procedures. Introduce practice of estimates for all purchases over a figure agreed in the financial regulations.  Ensure all payments are approved in Council meetings and recorded in minutes. Where prior payment is required, this is approved by the Chair or Vice Chair.  All Councillors as authorised signatories.  Ensure appropriate publications held and that Clerk has good knowledge of regulations.  A notice of meeting including the agenda are placed on the notice board in the village and on the Council’s website giving the required notice for each meeting.  Minutes are approved at the next meeting of the Council.  Members are required to declare an interest in any item of business and this is recorded in the minutes.  Completed ‘Register of Financial & Other Interest’ Forms are submitted to the Monitoring Officer and regularly reviewed.  The Council has adopted the model scheme and registered with the Information Commissioner. | Clerk /Chair  Clerk /Chair  Clerk /Chair  Clerk /Chair  All Members  Clerk /Chair  Clerk  Clerk  Clerk /Chair  Clerk  All Members  All Members  Clerk  All Members  Clerk |
| **Section** | **Hazard** | **Risk** | **Impact** | MMPC Control | **Responsibility** |
| **3. To identify and regularly review the Council’s priorities** | 1. Lack of knowledge of how to set objectives, set priorities, and identify risks to their achievement. 2. Lack of commitment by Council Members 3. No risk analysis carried out 4. No steps taken to combat identified risks 5. Impact of potential Public Spending Cuts | Low  Low  Low  Low  High | Med  Med  High  High  High | All councillors to be made aware of need for objectives and identification of risk. Agree objectives and Priorities as part of Annual Report.  Attend training sessions if practicable.  Add risk assessment to agenda at least annually, reviewing particular items, and results against those items.  As at 3.1 above. Ensure that completion of the risk assessment is given high priority, as a requirement of the Audit Commission.  As at 3.2 above.  All councillors to be made aware that priorities must be set on the basis of the financial capacity of the Parish Council to deliver. Attend Training where appropriate. | Clerk  All Members  Clerk /Chair  Clerk /Chair    All Members  All Members  Clerk |
| **Section** | **Hazard** | **Risk** | **Impact** | MMPC Control | **Responsibility** |
| **4. To influence Government and other organisations to fulfil the requirements of the Parish population.** | 1. Lack of effective lines of communication with other organisations 2. Lack of effective lines of communication with parishioners 3. Lack of preparation on subjects requiring influence 4. Lack of confidence by Parish Councillors | Low  Low  Low  Low | Med  High  Med  Med | Note all communication lines that are essential or beneficial and make information available to Councillors. Establish contacts by name and where possible face-to-face.  Implement Communications and Engagement Strategy.  Take every opportunity to publicise role of Parish Council through Parish newsletters and website.  Effective use of Notice boards and “fliers”.  Create Parish Plan through the use of parishioners’ views from detailed questionnaires and public meetings.  Use key issues to raise profile of Parish Council and to test parishioners’ views.  Ensure that all Councillors are aware of need for careful research and are guided as to where to obtain relevant information on issues under discussion.  As at 4.1 above. Experienced councillors to assist newcomers and provide relevant training where necessary | Clerk  Clerk  All Members Chair  All Members  Chair |
| **Section** | Hazard | Risk | Impact | MMPC Control | Responsibility |
| **5. To ensure that all councillors are aware of their responsibilities, and possible liabilities, and to provide adequate insurance cover for all possible risks.** | 1. Lack of knowledge of possible culpability of Councillors.      1. Lack of education of Councillors regarding culpability. 2. Inadequate insurance cover taken out – property, personal liability, employer’s liability | Med  Med  Low | High  High  High | Creation of standing orders and familiarisation with those where greatest risk occurs.  As at 5.1 above. Delegate responsibility to one or two experienced Councillors to assist newcomers to understand culpability.  Attend any training courses available.  Review risk assessment by including on agenda of Parish Council meetings at least annually.  Ensure a risk assessment is carried out for all new assets and appropriate insurance cover considered. | Clerk  Chair  All Members  All Members  All Members  All Members |
| **Section** | **Hazard** | **Risk** | **Impact** | **MMPC Control** | **Responsibility** |
| **6.To keep appropriate books of account accurately and up to date throughout the financial year** | 1. Lack of knowledge of accounting requirements 2. Lack of commitment to accounting requirements 3. Bank charges unnecessarily incurred. 4. Inaccuracies in recording amounts, totals in books of account, and bank reconciliations. 5. Not following Banking procedure 6. Inaccuracies and interest losses caused by account transfers. 7. The most beneficial interest terms not being employed. 8. Books of account not kept up to date/ invoices not posted promptly. 9. Payments missed or delayed due to inadequate filing of invoices.   10.Internal controls not in place or not operated. | Low  Low  Low  Low  Low  Low  Low  Low  Low  Low | /High  High  Low  High  High  Low  Low  high  Low  High | Ensure that all Councillors are familiar with current financial regulations and include them in standing orders. Regularly review standing orders.  As at 6.1 above.  Clerk to produce up to date financial reports at all meetings.  Internal and External audit reports to be made available to all Councillors and any recommendations to be acted upon promptly.  Clerk to balance accounts against bank statements monthly.  Clerk to ensure that books of account are formatted in such a way that internal controls are included and activated.  Annual internal audits to advice on internal controls required.  All banking and drawing of cheques to be in accordance with Section 5 & 6 of Financial Regulations  Keep number of accounts to a minimum but ensure that any large credit balances are deposited in an interest bearing account.  Ensure that favourable interest rate is obtained in deposit accounts and review against alternatives, but bearing in mind the risks in changing accounts.  Regular weekly/monthly update of accounts by Clerk.  Financial reports at all Parish Council meetings.  All invoices to be checked and filed as pending on receipt and reported to next Parish Council meeting.  As at 6.8 above. | All Members  All Members  Clerk  Clerk  Clerk  Clerk  Internal Auditor  Clerk  Clerk  Clerk  Clerk  Clerk  Clerk  Clerk |
| **Section** | **Hazard** | **Risk** | **Impact** | **MMPC Control** | **Responsibility** |
| **7. To ensure that payments made from council funds and the use of assets, represent value for money, are adequately managed, and comply generally with the wishes of the residents.** | 1. Use of funds not giving value for money.  2. Use of funds not in accordance with the wishes of the residents.  3.Charges for use of facilities inadequate.  4. Fund raising not properly controlled or not in accordance with regulations | Low  Low  Low  Low | High  High  Med  High | Effective budget planning process.  Creation of annual plan from parish plan and any consultation process.  As at 7.1 above  Appointment of RFO/Clerk to create effective financial management.  Effective financial management and prompt collection by RFO.  Internal audit checks.  All Councillors to be aware of need to check regulations before commencing fund-raising activities.  Effective financial management by RFO. | All Members  All members  All Members  All Members  Clerk  Internal Auditor  All Members  Clerk |
| **8. To ensure that the annual precept requirements results from an adequate budgetary process; progress against the budget is regularly monitored; and reserves are appropriate.** | 1. Lack of knowledge of budgetary process, and Council regulations.  2. Inadequate internal controls with regard to monitoring expenditure.  3.Reserves to low | Low  Low  Low | High  High  High | Include regulations in Standing Orders issued to all Councillors.  Place item on agenda early in year to remind councillors of budget process and actions required.  Financial and budget progress to all Parish Council meetings  As 8.2 above | All Members  Clerk  Clerk  All Members |
| **9. To explore all possible sources of income, and to ensure that expected income is fully received** | 1. Lack of knowledge of possible sources of income e.g. grants, funding streams  2.Non receipts not banked or not banked promptly  3. VAT claims not made promptly or made incorrectly | Med  Low  Low | Med  Med  Med | Work closely with local association and residents’ groups to gain experience of all grants/funds available and application procedures  All applications and approvals reported through the minutes to create an audit trail  Ensure Clerk has appropriate and up-to-date VAT official publications. Financial and budget progress reports to all Parish Council meetings.  Internal audit checks. | Clerk  All Members  Clerk  Clerk  Internal Auditor |
| **Section** | **Hazard** | **Risk** | **Impact** | **MMPC Control** | **Responsibility** |
| **10. To ensure that salaries paid to employees and amounts paid to contractors are paid in accordance with Council regulations, and adequately monitored.** | 1. Inappropriate rate of pay to employees  2.Tax and NI arrangements not in accordance with regulations  3. Amounts paid to contractors not in accordance with contract and inadequately monitored | Low  Low  Low | Low  Med  Low | A contract of employment and job description and person specification is agreed for the clerk  Ensure employee regulations are available and understood by Clerk  Financial and budget progress reports to all Parish Council meetings  Terms and conditions are agree in the minutes  No additional payment without Council approval  Payroll contracted out to specialist provider  Liability reported through Council Minutes  Internal audit checks  Financial and budget progress reports to all Parish Council meetings.  Appoint Councillor to monitor contract work carried out.  Internal audit checks | All Members  Clerk/Chair  Clerk  All Members  All Members  Clerk  Internal auditor  Clerk  All Members  Internal auditor |
| **11. To ensure that year end accounts are prepared on the correct accounting basis, on time, and supported by an adequate audit trail.** | 1. Lack of knowledge of Council regulations and procedures.  2.Late or non-submissions of annual accounts.  3.Year end accounts not prepared, inaccurate, or not in accordance with Council requirements.  4.Inadequate audit trail from records to final accounts. | Low  Low  Low  Low | high  high  high  high | Include financial regulations in Standing Orders.  Attend training seminars where available.  Include a time table in Standing Orders/Financial Regulations.  Financial and budget progress reports to all Parish Council meetings.  Financial and budget progress reports to all Parish Council meetings.  Internal audit checks.  As at 11.3 above | All members  Clerk  Clerk  Clerk  Internal Auditor  Internal Auditor |
| **Section** | **Hazard** | **Risk** | **Impact** | **MMPC Control** | **Responsibility** |
| **12. To identify, value, and maintain all the assets of the Parish Council, and ensure that asset registers are complete, accurate and properly maintained.** | 1. Lack of knowledge of assets of Parish Council.  2.Assets lost or misappropriated.  3. Inadequate or inaccurate valuation of the Council’s assets.  4. Asset register not established or inadequately maintained. | Low  Low  Low  Low | Med  Med  Med  Med | Ascertain and record all assets for which Parish Council is responsible.  Create permanent asset register and include in final accounts.  Establish who is responsible for security and maintenance of each asset.  Appoint Councillor responsible for regular monitoring of location and use of assets.  Arrange for periodic review of valuations and arrange for professional valuation where necessary.  Internal Audit checks.  Create asset register in accordance with Audit Commission requirements. | All Member  Clerk  All Members  All Members  Clerk  Internal Auditor  Clerk |
| **13. To comply with appropriate Government legislation regarding disability, racial**  **equality, safeguarding children etc.** | 1. Lack of knowledge of applicable legislation.  2. Failure to comply with applicable legislation. | Med  Med | Med  Med | Clerk to have all appropriate legislation available.  Review liabilities and responsibilities periodically at Parish Council meetings.  As at 13.1 above. | Clerk  All Members  All Members |
| **14. To carry out adequate safety checks on all buildings, properties, and equipment for which the council is responsible.** | 1. Lack of information on properties, buildings and equipment.  2.Lack of knowledge of safety requirements or commitment to carry out safety checks. | Low  Low | Med  Med | Ensure that all current legislation and advice is held by Clerk.  Include in asset register all properties and assets for which Parish Council is responsible.  Ensure that all assets and details of all risks are adequately detailed with insurance company.  Ensure that all current legislation and advice is held by Clerk | Clerk  Clerk  Clerk  Clerk |

**Adopted: 1st July 2015**

**Reviewed 6th May 2020**

**Reviewed 1st June 2022**

**Reviewed and readopted Mar 2023**

**Reviewed and readopted April 2024**