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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  | LowLowLowLow | High High LowHigh   | 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 ClerkClerkClerkClerkAll 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 for9.Insuficient notice of meeting.10.Failure to approve minutes11.Inadequate Register of Interests12.Non – compliance with Freedom Of Information Act | LowLowLowLowLowLowLowLowLowLowLowLow | High High HighHigh  High HighHighMedMedMedHighHigh | 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 ClerkClerkClerk /Chair ClerkAll MembersAll MembersClerkAll MembersClerk |
| **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
 | LowLowLowLowHigh | MedMedHighHighHigh  | 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.  | ClerkAll Members Clerk /ChairClerk /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
 | LowLowLowLow | Med High MedMed | 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  | ClerkClerk All Members Chair All MembersChair |
| **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
 | MedMedLow | HighHigh 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.  | ClerkChair 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. | LowLowLow Low LowLowLowLowLowLow | /HighHighLowHighHighLowLowhighLowHigh | 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 RegulationsKeep 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 ClerkClerkInternal AuditorClerkClerkClerkClerkClerkClerkClerk |
| **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 | LowLowLowLow | HighHighMedHigh | Effective budget planning process.Creation of annual plan from parish plan and any consultation process.As at 7.1 aboveAppointment 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 MembersAll membersAll MembersAll MembersClerk Internal AuditorAll 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 | LowLow Low | HighHighHigh | 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 meetingsAs 8.2 above | All MembersClerk ClerkAll 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 streams2.Non receipts not banked or not banked promptly3. VAT claims not made promptly or made incorrectly | MedLowLow | MedMedMed | Work closely with local association and residents’ groups to gain experience of all grants/funds available and application proceduresAll 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 MembersClerkClerk 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 employees2.Tax and NI arrangements not in accordance with regulations3. Amounts paid to contractors not in accordance with contract and inadequately monitored | LowLowLow | LowMedLow | A contract of employment and job description and person specification is agreed for the clerkEnsure employee regulations are available and understood by ClerkFinancial and budget progress reports to all Parish Council meetingsTerms and conditions are agree in the minutesNo additional payment without Council approvalPayroll contracted out to specialist providerLiability reported through Council MinutesInternal audit checksFinancial and budget progress reports to all Parish Council meetings.Appoint Councillor to monitor contract work carried out.Internal audit checks | All MembersClerk/ChairClerk All MembersAll MembersClerk Internal auditorClerk All MembersInternal 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. | LowLowLowLow | highhighhighhigh | 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 membersClerkClerk Clerk Internal AuditorInternal 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. | LowLowLowLow | MedMedMedMed | 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 MemberClerkAll MembersAll MembersClerk Internal AuditorClerk |
| **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. | MedMed | MedMed | Clerk to have all appropriate legislation available.Review liabilities and responsibilities periodically at Parish Council meetings.As at 13.1 above. | Clerk All MembersAll 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. | LowLow | MedMed | 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 ClerkClerk |

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**Reviewed 1st June 2022**

**Reviewed and readopted Mar 2023**

**Reviewed and readopted April 2024**