



# **Lyneham and Bradenstoke Parish Council**

# **FINANCIAL RISK ASSESSMENT**

Adopted by Resolution of  
Lyneham and Bradenstoke Parish Council  
19<sup>th</sup> May 2020

This Policy will be reviewed annually



## LYNEHAM & BRADENSTOKE PARISH COUNCIL – FINANCIAL RISK ASSESSMENT

1. The greatest risk to the Parish Council is not being able to deliver the activities or services expected of the Council.
2. Risk management is not just about financial management; it is about achieving the objectives of the organisation to deliver high quality public services. The failure to manage risks effectively can be expensive in terms of litigation and reputation, and Council's ability to achieve desired targets.
3. The local council audit seeks to address these issues by placing emphasis on local councils strengthening their own corporate governance arrangements, improving their stewardship of public funds and providing assurance to taxpayers.

### Reference Key:

C – Councillor propriety, E – Employment & skills, F – Finance, G – Governmental, IP – Injury to Public/3<sup>rd</sup> Party Damage, L – Legal, PA – Physical Assets

Ref.	Risk Identification	Review Trigger/Tests	Internal Control	Internal Audit Assurance/Frequency	Review of audit assurances	Last Review	Next Planned Review
C1	Council becomes dominated by one or two individuals, or cliques form	<ul style="list-style-type: none"> <li>• Adverse press articles</li> <li>• Complaints</li> <li>• Incidents at meetings</li> </ul>	<ul style="list-style-type: none"> <li>• Clear Standing Orders regarding conduct of meetings and Conflict of Interests</li> </ul>	<ul style="list-style-type: none"> <li>• Independent review of Minutes &amp; Standing orders – Annually.</li> </ul>	<ul style="list-style-type: none"> <li>• Internal audit review of Minutes of Council &amp; Finance, Human Resources Sub-Committee</li> <li>• Review &amp; re-adopt Standing Orders &amp; Financial Regulations annually</li> </ul>	<ul style="list-style-type: none"> <li>• Final 2018/19 internal audit took place on 8.12.2019.</li> <li>• Revised Standing Orders and Financial Regulations adopted by Council on 14.1.2020.</li> </ul>	<ul style="list-style-type: none"> <li>• Final internal audit planned for 24.4.2020.</li> <li>• As prompted by Internal Auditor, WALC or SLCC Re-adoption due by Council in May 2021.</li> </ul>
C2	Councillors benefiting from being on Council	<ul style="list-style-type: none"> <li>• Adverse press articles</li> <li>• Complaints</li> <li>• Accusations</li> </ul>	<ul style="list-style-type: none"> <li>• Clear Standing Orders</li> <li>• Open system of payment</li> <li>• Ensuring all are fully aware of the Code of Conduct</li> </ul>	<ul style="list-style-type: none"> <li>• Review of Standing orders and payments to Councillors against Code of Conduct – Annually.</li> </ul>	<ul style="list-style-type: none"> <li>• Confirm no payments were made to Councillors except in reimbursement for items purchased on Council's behalf.</li> <li>• Review &amp; re-adopt Standing Orders &amp; Financial Regulations</li> </ul>	Revised Standing Orders and Finance Regulations adopted by Council on 14.1.2020.	<ul style="list-style-type: none"> <li>• Final internal audit is planned for 24.4.2020. As prompted by Internal Auditor, WALC or SLCC. For re-adoption by Council in May 2021.</li> </ul>

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C3	Register of Members' interests, gifts and hospitality is in place, complete, accurate and up to date.	<ul style="list-style-type: none"> <li>Complaint about members</li> </ul>	<ul style="list-style-type: none"> <li>Procedures in place for recording and monitoring members' interests and gifts</li> </ul>	<ul style="list-style-type: none"> <li>Testing of disclosures - Annually.</li> </ul>	<ul style="list-style-type: none"> <li>Wiltshire Council maintains a record of all disclosures and annual review of Declarations of Interest</li> </ul>	<ul style="list-style-type: none"> <li>All Councillors details are now registered electronically with Wiltshire Council by the Clerk.</li> </ul>	<ul style="list-style-type: none"> <li>By Wiltshire Council as required.</li> <li>Annually by Parish Clerk</li> </ul>
E1	Council lacks relevant skills and commitment or has insufficient data regarding available skills	<ul style="list-style-type: none"> <li>First intake of new Councillors or/staff</li> <li>WALC training reminders</li> <li>Council fails to achieve goals</li> <li>Poor value for precept money</li> <li>Low attendance</li> </ul>	<ul style="list-style-type: none"> <li>Ensure Councillors and staff are aware of training courses and are encouraged to attend</li> <li>Funds set aside annually for training purposes.</li> <li>Staff and Councillor training record to be implemented and maintained up to date.</li> </ul>	<ul style="list-style-type: none"> <li>Review level of training budget - Annually</li> <li>Review of attendance at meetings (Cllrs) &amp; work (staff) – Monthly.</li> </ul>	<ul style="list-style-type: none"> <li>Review training budget</li> <li>Staff and Councillor training record to be implemented and maintained up to date by the Clerk.</li> <li>Attendance at meetings and work is subject to ongoing review.</li> </ul>	<ul style="list-style-type: none"> <li>Reviewed during precept-setting process in January 2020.</li> <li>To be updated by Clerk as training occurs.</li> </ul>	<ul style="list-style-type: none"> <li>Precept setting in November 2020</li> <li>To be updated by Clerk as training occurs.</li> <li>To be reviewed by Clerk – ongoing.</li> </ul>
E2	Employment of staff and payroll	<ul style="list-style-type: none"> <li>Loss or recruitment of staff member</li> <li>WALC pay updates</li> </ul>	<ul style="list-style-type: none"> <li>Approval for the employment of all staff and annual remuneration levels reflected in Council minutes – updated as required.</li> <li>Current and up to date contracts of</li> </ul>	<ul style="list-style-type: none"> <li>Review minutes for evidence of approval for staff employment and levels of remuneration.</li> <li>Review staff contracts.</li> </ul>	<ul style="list-style-type: none"> <li>Minutes subject to Internal Audit review.</li> <li>Review and update staff contracts as required;</li> <li>Obtain Council approval &amp; signatures of staff members.</li> </ul>	<ul style="list-style-type: none"> <li>Final 2018/19 internal audit carried out on 8.12.2019.</li> <li>Parish Clerk contract approved by Council in 2020 will be signed by Parish Clerk when appointed.</li> </ul>	<ul style="list-style-type: none"> <li>Final 2019/20 internal audit is due 24.4.2020.</li> <li>For review during budget setting process commencing Nov 2020.</li> </ul>

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			employment held for staff members.				<ul style="list-style-type: none"> <li>Contract review for the Clerk – ongoing.</li> </ul>
F1	Authorisation and control of supply of goods and services to Council	<ul style="list-style-type: none"> <li>Unauthorized expenditure</li> <li>Breach of financial regulations</li> </ul>	<ul style="list-style-type: none"> <li>All goods and services obtained are in accordance with Council minutes and adhere to “best value/practice” principles.</li> <li>Financial Regulations of Council are adhered to for all Council purchases/services.</li> <li>Strict control over all expenditure is maintained and the Clerk provides a detailed list to monthly Council meetings.</li> </ul>	<ul style="list-style-type: none"> <li>Review of minutes to ensure continuity and completeness of expenditure items and listings approved by Council - Annually.</li> <li>Review of expenditure controls to ensure in accordance with Financial Regulations - Annually.</li> </ul>	<ul style="list-style-type: none"> <li>Minutes and expenditure controls subject to Internal Audit review.</li> </ul>	<ul style="list-style-type: none"> <li>Final 2018/19 internal audit was carried out on 8.12.2020.</li> <li>Updated Financial Regulations approved by Council on 14<sup>th</sup> January 2020.</li> </ul>	<ul style="list-style-type: none"> <li>Final 2019/20 internal audit is due on 24.4.2020.</li> </ul>
F2	Ensuring all requirements are met under customs and excise regulations	<ul style="list-style-type: none"> <li>VAT returns submitted late or returned</li> <li>Visit by Customs &amp; Excise officer</li> </ul>	<ul style="list-style-type: none"> <li>Regular returns of VAT – at least Annually</li> <li>Training the responsible officer in matters of VAT and other taxation issues as necessary.</li> <li>Obtaining prior approval from HM</li> </ul>	<ul style="list-style-type: none"> <li>Check reports - Annually</li> </ul>	<ul style="list-style-type: none"> <li>VAT 126 Return</li> </ul>	<ul style="list-style-type: none"> <li>VAT 126 Returns submitted and reimbursed to 31.3.2018.</li> </ul>	<ul style="list-style-type: none"> <li>Submit next VAT 126 Return April 2020</li> <li>Continually review actual and expected exempt business expenditure to assess impact on de minimis limit.</li> </ul>

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			<ul style="list-style-type: none"> <li>Customs for major schemes</li> <li>Adhering to de minimis limit for input VAT on exempt business supplies</li> </ul>				
F3	Ensuring the adequacy of the annual precept within sound budgeting arrangements	<ul style="list-style-type: none"> <li>Unexpected expense</li> <li>Unplanned expense</li> </ul>	<ul style="list-style-type: none"> <li>Report budget progress on a regular basis.</li> </ul>	<ul style="list-style-type: none"> <li>Review performance against budget monthly</li> </ul>	<ul style="list-style-type: none"> <li>Budget Monitoring statement submitted to Council, through the Finance Committee for review</li> </ul>	<ul style="list-style-type: none"> <li>Budget monitoring information for 2019/20 to be submitted to Finance Committee and Council at 19/20-year end</li> </ul>	<ul style="list-style-type: none"> <li>Final budget monitoring statement for 2019/20 due to Finance Committee at year end.</li> <li>Submit budget monitoring statement to Finance Committee and Council quarterly.</li> </ul>
F4	Ensuring the proper use of funds granted to local community bodies under specific powers or under s.137.	<ul style="list-style-type: none"> <li>Donation request</li> <li>Investigation into use of funds</li> </ul>	<ul style="list-style-type: none"> <li>Record clearly in Minutes</li> <li>Maintain a separate record for s.137 expenditure</li> <li>Specify proper use by letter accompanying donation.</li> <li>Require feedback on correct donation use</li> </ul>	<ul style="list-style-type: none"> <li>Review of Minutes - Annually</li> </ul>	<ul style="list-style-type: none"> <li>Minutes subject to Internal Audit review.</li> </ul>	<ul style="list-style-type: none"> <li>Interim internal Audit carried out on 8.12.2020</li> </ul>	<ul style="list-style-type: none"> <li>Final 2019/20 internal audit due on 24.4.2020</li> </ul>

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F5	Maintenance and retention of proper financial records in accordance with statutory requirements	<ul style="list-style-type: none"> <li>Financial records unavailable or incomplete</li> </ul>	<ul style="list-style-type: none"> <li>Regular scrutiny of financial records.</li> <li>Proper arrangements for the approval of expenditure</li> </ul>	<ul style="list-style-type: none"> <li>Review of internal controls in place and their documentation - Annually.</li> </ul>	<ul style="list-style-type: none"> <li>Financial records are subject to ongoing review by Finance Chair throughout the year and annually by Internal Auditor.</li> </ul>	<ul style="list-style-type: none"> <li>Review of monthly reports due at year end</li> <li>Final 19/20 internal audit due 24.4.2020.</li> </ul>	<ul style="list-style-type: none"> <li>Review of monthly financial reports in March 2020</li> <li>Interim 2019/20 internal audit carried out on 8.12.2020</li> </ul>
F6	Poor reporting to Council	<ul style="list-style-type: none"> <li>Matter raised at meeting</li> </ul>	<ul style="list-style-type: none"> <li>Timely and accurate financial reporting</li> <li>Clear instructions to RFO</li> <li>Regular project reporting</li> </ul>	<ul style="list-style-type: none"> <li>Review of budget monitoring statements (3 times a year) or other financial reports to Council - Monthly.</li> </ul>	<ul style="list-style-type: none"> <li>Budget monitoring statement submitted to Council or Finance Committee for review</li> <li>Review of Income &amp; Expenditure reports by Council or Finance Committee</li> </ul>	<ul style="list-style-type: none"> <li>Final budget monitoring statement for 2019/20 to council in April 2020</li> <li>Latest monthly Income &amp; Expenditure report to Council on 10.3.2020</li> </ul>	<ul style="list-style-type: none"> <li>After year-end closedown – May 2020</li> </ul>
F7	Banking arrangements including borrowing and lending	<ul style="list-style-type: none"> <li>Prior review of powers, authorisation &amp; controls.</li> </ul>	<ul style="list-style-type: none"> <li>All banking and investment arrangements to be approved by Council and Finance Committee and appropriately minuted.</li> <li>All bank accounts subject to appropriate signatory levels.</li> <li>All bank account withdrawals/transfers to be appropriately</li> </ul>	<ul style="list-style-type: none"> <li>Review of internal controls in place and their documentation – Annually</li> <li>Check that secure storage arrangements are being maintained - Quarterly</li> <li>Review of Minutes to ensure legal powers are available and the basis of the</li> </ul>	<ul style="list-style-type: none"> <li>Review of internal controls carried out at Internal Audit.</li> </ul>	<ul style="list-style-type: none"> <li>Final 2018/19 internal audit carried out on 28/5/2019</li> </ul>	<ul style="list-style-type: none"> <li>Final 2019/20 internal audit visit on 24.4.2020</li> </ul>



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			authorised by Council and Finance Committee. <ul style="list-style-type: none"> <li>• Arrangements to detect and deter fraud and/or corruption.</li> <li>• Monthly bank reconciliations to be independently reviewed by nominated Councillors</li> </ul>	powers recorded are correctly applied - Annually. <ul style="list-style-type: none"> <li>• Independent review of banking authorities and bank reconciliations - Quarterly.</li> <li>• Annual review of interest-bearing accounts</li> </ul>	<ul style="list-style-type: none"> <li>• Bank reconciliations subject to regular review by Finance Chairman.</li> <li>• Parish Council covered by FSCS compensation scheme (up to £85,000)</li> </ul>	<ul style="list-style-type: none"> <li>• Bank reconciliations to be reviewed and signed off up to 31/03/20 by nominated Councillors in March</li> </ul>	<ul style="list-style-type: none"> <li>• Review by Finance Committee of bank reconciliations due in March 2020</li> </ul>
F8	Loss of cash through theft or dishonesty	<ul style="list-style-type: none"> <li>• Upon actual loss</li> <li>• Upon review of Fidelity Guarantee insurance cover</li> </ul>	<ul style="list-style-type: none"> <li>• Adequate physical security arrangements</li> <li>• Financial procedures in place including prompt banking of cash</li> <li>• Adequate insurance cover</li> </ul>	<ul style="list-style-type: none"> <li>• Review insurance cover (Fidelity Guarantee) - Annually</li> <li>• Review and testing of arrangements to prevent and detect fraud and corruption - Annually.</li> <li>• Testing of income and expenditure from Minutes to cashbook, from bank statements to cashbook, from Minutes to statements etc. including petty</li> </ul>	<ul style="list-style-type: none"> <li>• Review the level of Fidelity cover for Councillors &amp; staff.</li> <li>• Income &amp; expenditure reports to be scrutinised by nominated Councillors then considered &amp; approved each month by Council. Also subject to Internal Audit review.</li> </ul>	<ul style="list-style-type: none"> <li>• Final 2018/19 internal audit carried out on 8.12.2019</li> <li>• Consideration to be given to fix Asset tags to major items of Council equipment</li> </ul>	<ul style="list-style-type: none"> <li>• Review of insurance to be carried out at renewal in August 2020.</li> </ul>

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				cash transactions - Annually.			
F9	Financial risk associated with both Freedom of Information Requests and Data Subject Access Requests	<ul style="list-style-type: none"> <li>Request under Freedom of Information Act</li> <li>Request under the GDPR16 and DPA18</li> </ul>	<ul style="list-style-type: none"> <li>Report all requests to Council at the first opportunity</li> <li>All requests passed to the Councils appointed Data Controller</li> </ul>	<ul style="list-style-type: none"> <li>Identify all costs associated with meeting any request.</li> </ul>	<ul style="list-style-type: none"> <li>Finance Committee to carry out an annual review of any expenditure on FOI requests</li> </ul>	<ul style="list-style-type: none"> <li>Risk identified 2020</li> </ul>	<ul style="list-style-type: none"> <li>Finance Committee meeting if any requests received.</li> </ul>
G1	Meeting the laid down timetables when responding to consultation invitation.	<ul style="list-style-type: none"> <li>Consultation questions</li> <li>Non-participation</li> </ul>	<ul style="list-style-type: none"> <li>Documented procedures to deal with responses or consultation requests.</li> </ul>	<ul style="list-style-type: none"> <li>Review consultation responses - Annually</li> </ul>	<ul style="list-style-type: none"> <li>All consultation requests are tabled for Council or on the appropriate Committee agenda. They are dealt with by Council, Committee or working party as appropriate to ensure timely response.</li> </ul>	<ul style="list-style-type: none"> <li>The Council continues to meet consultation deadlines for planning applications.</li> </ul>	<ul style="list-style-type: none"> <li>To deadline required by Planning/Unitary Authority or Central Government office.</li> </ul>
G2	Meeting the requirements for Local Council Award Scheme or other accreditation	<ul style="list-style-type: none"> <li>No. of elected members rises above or falls below specified level</li> <li>Training review</li> </ul>	<ul style="list-style-type: none"> <li>Monitoring arrangements by the Council regarding the Local Council Award Scheme.</li> </ul>	<ul style="list-style-type: none"> <li>Regular review of eligibility vs. requirements – Normally every four years</li> </ul>	<ul style="list-style-type: none"> <li>Council statement of eligibility or ineligibility</li> </ul>	<ul style="list-style-type: none"> <li>The Council is currently ineligible for Quality Parish status due to short numbers standing at the last election (May 2017).</li> </ul>	<ul style="list-style-type: none"> <li>The next opportunity to qualify will be at the Parish Council elections in 2021.</li> </ul>
IP1	Provision of amenities/facilities	<ul style="list-style-type: none"> <li>Regular documented inspections</li> </ul>	<ul style="list-style-type: none"> <li>Ensure all amenities, facilities are</li> </ul>	<ul style="list-style-type: none"> <li>Review of adequacy of insurance cover -</li> </ul>	<ul style="list-style-type: none"> <li>Council's open spaces are maintained to the appropriate level by</li> </ul>	<ul style="list-style-type: none"> <li>Maintenance is ongoing.</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>



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	to the local community generally		maintained to appropriate level	Annually or as required	contractors <ul style="list-style-type: none"> <li>Council's public toilets are cleaned and maintained to the appropriate level by the contractor.</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>
IP2	The risk of damage to third party property or individuals as a consequence of the Council providing services or amenities to the public.	<ul style="list-style-type: none"> <li>Complaint or incident</li> <li>Play area inspection</li> <li>Insurance renewal</li> </ul>	<ul style="list-style-type: none"> <li>Regular maintenance arrangements for physical assets</li> <li>Compliance with Health &amp; Safety arrangements</li> <li>Appropriate training for responsible Councillors</li> </ul>	<ul style="list-style-type: none"> <li>Review of insurance cover (public liability) - Annually</li> </ul>	<ul style="list-style-type: none"> <li>Play equipment is maintained to the appropriate level of safety and this is verified by weekly site visits.</li> <li>Play Areas are subject to annual inspection by RoSPA</li> </ul>	<ul style="list-style-type: none"> <li>The level of Public Liability cover should be reviewed at renewal in August 2020</li> <li>Councillors inspect Play Areas weekly.</li> <li>Annual external Play Area inspections were carried out in December 2020.</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing</li> <li>Weekly Councillor site inspections - ongoing.</li> <li>Next annual inspections due in September 2020.</li> </ul>
L1	Council members do not constitute a quorum or number of members attending a Council meeting does not constitute a quorum.	<ul style="list-style-type: none"> <li>Meeting cancelled for attendance below quorum</li> <li>Holiday periods</li> </ul>	<ul style="list-style-type: none"> <li>Ensure awareness of Wiltshire Council /legal procedure for recruitment/election of additional members.</li> <li>Secure quorum in advance of meetings if in doubt.</li> </ul>	<ul style="list-style-type: none"> <li>Review of Minutes - Annually</li> </ul>	<ul style="list-style-type: none"> <li>Minutes are subject to annual Internal Audit review.</li> </ul>	<ul style="list-style-type: none"> <li>Interim internal audit 19/20 visit carried out 8.12.2019.</li> </ul>	<ul style="list-style-type: none"> <li>Final internal audit due 24.4.2020.</li> </ul>
L2	Ensure Council complies with law, in particular: Health & Safety,	<ul style="list-style-type: none"> <li>Complaint or incident</li> <li>Legal update</li> </ul>	<ul style="list-style-type: none"> <li>Clear Policies and procedures</li> <li>Regular review of law</li> </ul>	<ul style="list-style-type: none"> <li>Review of Minutes - Annually</li> </ul>	<ul style="list-style-type: none"> <li>All policy documents reviewed and adopted during</li> </ul>	<ul style="list-style-type: none"> <li>Council's adopted Policy documents are subject to ongoing review.</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing reviews</li> </ul>

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	Equal Opportunities, General Data Protection Regulations, Human Rights Disability and Discrimination, Employment Law, Freedom of Information		<ul style="list-style-type: none"> <li>Regular reminder on agendas</li> </ul>		January, February and March 2020		
L3	Ensuring all business activities are within legal powers applicable to local councils	<ul style="list-style-type: none"> <li>Legality challenged</li> </ul>	<ul style="list-style-type: none"> <li>Recording in the Minutes the precise power under which expenditure is being approved.</li> </ul>	<ul style="list-style-type: none"> <li>Review of Minutes to ensure legal powers in place, recorded and correctly applied - Annually</li> </ul>	<ul style="list-style-type: none"> <li>Care is taken to use the correct legal powers.</li> <li>The Clerk and Councillors undertake relevant training at regular intervals.</li> <li>That all training is recorded</li> </ul>	<ul style="list-style-type: none"> <li>Governance &amp; Accountability for Smaller Authorities in England (The Practitioners' Guide) - updated March 2019, obtained from NALC in April 2019.</li> <li>The Clerk and Councillors will continue to be versed in changes applied through training and or guidance notes received.</li> </ul>	<ul style="list-style-type: none"> <li>Further training to be arranged as necessary.</li> </ul>
L4	Proper document control	<ul style="list-style-type: none"> <li>Complaint or incident</li> <li>Deadlines missed</li> </ul>	<ul style="list-style-type: none"> <li>Clear job descriptions</li> <li>Clear Standing Orders</li> </ul>	<ul style="list-style-type: none"> <li>Review Job Descriptions, Standing Orders, Financial Regulations Annually</li> </ul>	<ul style="list-style-type: none"> <li>The Planning Committee deals with all planning applications and reports to monthly Council meetings</li> </ul>	<ul style="list-style-type: none"> <li>Job description for the Clerk was reviewed &amp; updated at recruitment of Parish Clerk in 2020.</li> </ul>	<ul style="list-style-type: none"> <li>As required.</li> </ul>

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					<ul style="list-style-type: none"> <li>Maintain clear job descriptions</li> <li>Revise &amp; re-adopt Standing Orders &amp; Financial Regulations</li> </ul>	<ul style="list-style-type: none"> <li>Financial Regulations and Standing Orders were reviewed and adopted by Council on 14.1.2020</li> </ul>	<ul style="list-style-type: none"> <li>As prompted by Internal Auditor, WALC or SLCC or publication of revised model and subject to re-adoption by Council in May 2020.</li> </ul>
L5	Proper, timely and accurate reporting of Council business in the Minutes	<ul style="list-style-type: none"> <li>Actions not reflecting intentions of Council</li> </ul>	<ul style="list-style-type: none"> <li>Approval by Parish Council</li> <li>Minutes properly numbered and paginated with a master copy kept in safekeeping</li> </ul>	<ul style="list-style-type: none"> <li>Check Minutes numbers run consecutively - Annually.</li> </ul>	<ul style="list-style-type: none"> <li>Clerk to ensure consecutive numbering of Minutes &amp; arrange sign off by Council Chair.</li> </ul>	<ul style="list-style-type: none"> <li>Consecutively numbered Minutes signed off by Council Chair at each meeting. Committee Minutes to be signed by Chair of Committee and presented to next available Council meeting. Interim 2019/20 internal audit visit 8.12.2019</li> </ul>	<ul style="list-style-type: none"> <li>Final 2019/20 internal audit visit due 24.4.2020</li> </ul>
L6	Responding to electors wishing to exercise their rights of inspection	<ul style="list-style-type: none"> <li>Approach by elector to auditor</li> <li>Appropriate approach by elector to the Council</li> <li>Adverse comment by parishioners</li> </ul>	<ul style="list-style-type: none"> <li>Documented procedures</li> <li>Minutes available on website</li> <li>Deal with enquiries from the public</li> <li>Adoption of Model Scheme under Freedom of Information Act</li> </ul>	<ul style="list-style-type: none"> <li>Annual review following statutory inspection period</li> </ul>	<ul style="list-style-type: none"> <li>Ensure that the proper procedures are followed with regard to the statutory period for inspection of Council's accounts</li> <li>Council adopted the Model Publication Scheme under the</li> </ul>	<ul style="list-style-type: none"> <li>Council adopted the updated Scheme under the Freedom of Information Act in March 2020.</li> </ul>	<ul style="list-style-type: none"> <li>Next statutory inspection period is due in June/July 2020.</li> <li>As advised by the Information</li> </ul>

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Ref.	Risk Identification	Review Trigger/Tests	Internal Control	Internal Audit Assurance/Frequency	Review of audit assurances	Last Review	Next Planned Review
			<ul style="list-style-type: none"> <li>Meet disclosure requirements of Freedom of Information Act.</li> </ul>		Freedom of Information Act		Commissioner's Office
L7	Legal liability as a consequence of asset ownership	<ul style="list-style-type: none"> <li>Report of incident or valid/proven concern</li> </ul>	<ul style="list-style-type: none"> <li>Annual review of risk and the adequacy of insurance cover</li> </ul>	<ul style="list-style-type: none"> <li>Review level of insurance cover (public liability) – Annually</li> <li>Carry out insurance market review every 3 years first review to be done in 2020</li> </ul>	<ul style="list-style-type: none"> <li>Adequacy of insurance cover to be reviewed annually prior to policy renewal.</li> <li>Seek comparable insurance quotations from 3 suppliers and carry out a “value for money” review every 3 years.</li> </ul>	<ul style="list-style-type: none"> <li>No review has been done for several years. Must be done in August 2020 when renewal due.</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing with annual renewal next due on 1.8.2020.</li> </ul>
L8	Proper IT security & backup arrangements	<ul style="list-style-type: none"> <li>Breach or failure resulting in loss of data or access to sensitive information.</li> </ul>	<ul style="list-style-type: none"> <li>Correct use of Cloud Backup, verified by authorized Councillors on a monthly basis.</li> </ul>	<ul style="list-style-type: none"> <li>Verified by authorized councillors on a monthly basis.</li> <li>Annual audit and strength testing of IT integrity</li> </ul>	<ul style="list-style-type: none"> <li>Proper IT security in subject to ongoing review.</li> <li>Compliance with legislation</li> <li>Compliance with DPA18 regarding PII</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing review and testing to ensure compliance</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>
PA1	The protection of physical assets owned by the Council.	<ul style="list-style-type: none"> <li>Theft</li> <li>Damage report</li> <li>Misuse</li> <li>Police report</li> </ul>	<ul style="list-style-type: none"> <li>Maintain an up to date register of assets and investments</li> <li>Regular maintenance arrangements for physical assets</li> <li>Annual review of risk and adequacy of insurance cover</li> </ul>	<ul style="list-style-type: none"> <li>Review asset register – Half-yearly</li> <li>Review of management arrangements regarding insurance cover (loss or damage) – Annually</li> </ul>	<ul style="list-style-type: none"> <li>Asset management and security is subject to ongoing review.</li> <li>A programme of annual maintenance for children's play areas is being considered as at 10<sup>th</sup> March 2020.</li> <li>An up to date assets register is being</li> </ul>	<ul style="list-style-type: none"> <li>The asset register is currently being brought up to date as at March 2020</li> </ul>	<ul style="list-style-type: none"> <li>May 2020 to show the position as at 31/3/2020.</li> <li>Insurance is put in place on acquisition for significant items, otherwise updated annually.</li> </ul>



Ref.	Risk Identification	Review Trigger/Tests	Internal Control	Internal Audit Assurance/Frequency	Review of audit assurances	Last Review	Next Planned Review
					<ul style="list-style-type: none"> <li>• reviewed and updated as at March 2020</li> <li>• Asset register and insurance arrangements are subject to Internal Audit review.</li> </ul>		

*Last reviewed and updated in March 2020, with recommendation to adoption by full council at meeting to be held on 12<sup>th</sup> May 2020*

