

	A	B	C	D	E	F	G
1	Risk Assessment and Financial Management		gross risk	Control			
2			<i>before control</i>		Frequency	responsible	
3	Topic	Risk	High / Medium / Low		mths	action	Check
4							
5	Income						
6	Precept	Not submitted	L	Minute	12	clerk	RFO
7		not paid	L	debtor control	3	clerk	RFO
8		adequacy of precept	H	budget to actual	3	clerk	Council
9							
10	Charges car park, allotments, field	lease out-of-date	L	budget	12	clerk	Council
11		not invoiced	L	budget to actual	3	clerk	Council
12		not received	L	budget to actual	3	clerk	Council
13		not banked	L	budget to actual	3	clerk	Council
14							
15	Grants	not claimed	L	budget	12	clerk	Council
16		not received	L	budget to actual	3	clerk	Council
17		not banked	L	budget to actual	3	clerk	Council
18							
19	Investment Income / Interest	not received	L	budget to actual	3	clerk	Council
20		not optimised	L	budget	12	clerk	Council
21							
22	Expenditure						
23	Salaries	incorrect	L	cheque	payday	cheque signatories	
24			L	budget to actual	3	clerk	Council
25		NI / income tax liability	L	current IR ruling	as arising	clerk	RFO
26							
27	non-staff costs	goods/services not supplied	L	check invoice	payday	cheque signatories	
28		invoice incorrect £ or addressee	L	check invoice	payday	clerk	cheque signatories
29		payment incorrect £ or payee	L	check cheque	payday	clerk	cheque signatories
30							
31	funds, goods and assets	misappropriation funds	L	cheque signatories			
32		assets	L	internal audit	12	internal auditor	Council
33							
34	grants made	power to pay	M	budget and minute	payday	clerk	cheque signatories
35		instruction to pay	L	budget and minute	payday	clerk	cheque signatories
36		conditions agreed	L	budget and minute	payday	clerk	cheque signatories
37		payment	L	check cheque	payday	clerk	cheque signatories
38							
39	election costs	agreed rate	L	budget, minute, voucher	payday	clerk	cheque signatories
40							
41	VAT	analysis maintained	M	budget to actual	3	clerk	Council
42		charged on sales	L	budget to actual	3	clerk	Council
43		recovered on purchases	M	budget to actual	3	clerk	Council
44		timely claim	M	budget to actual	3	clerk	Council
45		partial exemption applies	M	current C&E ruling	as arising	clerk	RFO
46							

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1	Risk Assessment and Financial Management		gross risk	Control			
2			<i>before control</i>		Frequency	responsible	
3	Topic	Risk	High / Medium / Low		mths	action	Check
4							
47							
48	Reserves general and specific	adequate	L	budget	12	clerk	Council
49				budget to actual	3	clerk	Council
50							
51	contingent liability	recognised	L	accounts	12	clerk	Council
52							
53	assets	loss, damage	L	internal audit	12	internal auditor	Council
54		3rd party claim	M	PL insurance; inspection	12	clerk, internal auditor	Council
55		inadequate maintenance	M	maintenance cycle	12	clerk	Council
56		unlawful occupation - new burial ground, Swan carpark, A34 field	L	appropriate response to the eventuality	as arising	clerk	Council
57							
58	staff	loss of clerk	L	contingency plan	12	clerk	Council
59		fraud	L	financial regulations	12	internal auditor	Council
60							
61	borrowing/lending	repayment	L	budget	12	clerk	Council
62			L	budget to actual	3	clerk	Council
63							
64							
65							
66							
67	best value	not observed	H	financial regulations	12	clerk	Council
68							
69	Record Keeping						
70	financial records	inadequate	L	budget to actual	3	clerk	Council
71				internal audit	12	internal auditor	Council
72				external audit	12	clerk	Council, external audit
73							
74	minutes	inadequate, illegal	L	standing orders	1	clerk	Council
75							
76	Governance						
77	members' interests	conflict of interest	M	declarations of interest	12	clerk	Council
78							
79	legal powers	illegal activity	H	up-to-date information	as arising	clerk	Council
80				refresher	12	clerk	Council
81							
82	quoracy	loss of members	L	contingency plan	12	clerk	Council
83							
84	extraneous risk						
85	Bonfire Night	3rd party claim	M	PC risk assessment	12	clerk	Council
86				VH risk assessment and process	12	clerk	Council
87				VH insurance	12	clerk	Council
88							
89	Sports Teams use of playing field	3rd party claim	L	PC risk assessment	12	clerk	Council
90				Sports Association insurance	12	clerk	Council
91							