

	Item	Risk Identified	High/ Medium/ Low
Finance General			
1	Financial Control	Failure to maintain proper financial control resulting in inability of Parish Council to set a legal budget.	L
2	Village Hall Accounts	Receipts not in accordance with bookings made.	M
2A		Bookings taking place for which there is no event booked on the system.	M
2B		Security of building	L
3	Internal Audit Assurance	Not in accordance with Accountancy and Audit Regulations	L
4	Assets	Loss, damage etc.	L
5	Contracts	Inadequate performance	M
Receipts			
6	Precept (ie budget-setting)	Over/under calculation of precept	L
6A	Precept	Not paid by Cheshire East Council.	L
7	VAT re-claim	Not claimed within 4-year period (maximum back-period for which claims can be made)	L

Expenditure			
8A	Clerk's salary	Incorrect salary rate paid	L
8B	Community Manager's salary	Incorrect salary rate paid	L
9	Payments	Unlawful expenditure/ improper payment by cheque	L
10	Parish Councillors expenses	Overpayment	L
11	Fraud	Misappropriation of funds by Clerk or Parish Councillors	L
12	Reserves - General	Adequacy	L
13	Reserves - "ring-fenced"	Adequacy	L
14	Invoices	Overpayment	L
15	Grants and support	Power to pay	L
Non-Financial			
16	Meeting of Parish Council	Unlawful meeting	L
17	Business Continuity	Parish Council not able to continue its business owing to unexpected or tragic circumstances.	L
18	Health & Safety	Injury to members of the public. No specific risk identified. Notice-boards, wooden seats, allotments, village hall.	L

19	Home Working	Injury etc. owing to inadequate set-up of working environment.	L
21	Insurance	Adequacy	L
22	Loss of documents	Minute books, financial accounts	L
23	Village Hall	Fire Risk Building	

RISK ASSESSMENT MAY 2025

Management of Risk	Action	Internal Audit Frequency
<p>* Internal financial management supported by Financial Regulations. * Quarterly review of bank situation. * Review quarterly to enable detection of fraud. * Annual spending plans formulated</p>	Parish Council	Annually
<p>Bookings submitted to Clerk by booking officers on a monthly basis</p> <p>Councillors K Gibbs and Mrs A Gibbs and McIntyre deal with hall bookings and make random visits to the hall to check if events are taking place, and then to verify with booking system.</p> <p>Keys are only issued to regular users of the hall and cannot be copied. Requests for new keys are submitted to the Clerk who arranges for a key to be provided. Ex-regular users are required to return their keys.</p>	<p>Clerk and booking officers</p> <p>Clerk and Parish Councillors and registered volunteers</p>	<p>Monthly</p> <p>As required</p> <p>Annually</p>
<p>The Internal Auditor is competent for the purposes of auditing and carries out the audit to ensure that the Parish Council complies with all appropriate internal controls; and reports as and when appropriate.</p>		Annually
<p>Periodic inspection of notice-boards, play area and allotments. Contractor employed for the purposes of inspection of play areas</p>	RFO/ Member inspection	Annually
<p>Controlled through Service Level Agreement; and other contracts through periodic reviews of performance.</p>	SLA and Parish Council	Annually
<p>Annual budget-setting process. The Clerk presents budget-monitoring information to show the likely position at the start of the forward year.</p> <p>Timely presentation of request. CEC pays directly into Parish Council bank account. Clerk verifies receipt of precept.</p>	<p>Parish Council</p> <p>RFO</p>	<p>Annually</p> <p>Annually</p>
<p>Routinely claimed at least once a year as part of the end of year accounts process.</p>	Diary	Annually

The Clerk is paid on the 28th of each month by standing order, and payments are reviewed at the following Council meeting		Annually
Paid by standing order on the 28th of each month and payments are reviewed at the following Council meeting.		Annually
All requests for payment submitted to PC and Clerk advises on power to spend and funds available. Each payment is dual authorised through the bank account for payment and authorised by the full Council at monthly meetings.		Annually
Claim form and expenditure authorised by Parish Council.	Parish Council	
All payments are supported by invoices/claim forms. Fidelity guarantee value to cover total cost of precept and maximum likely balances. All transactions are recorded in Parish Council minutes.	Parish Council	Annually
Consider at budget-setting. Ensure minimum of 3-months' reserves to cover the period between the end of the financial year and receipt of precept from Borough Council in the event of a delay in payment.	RFO/ Opinion	Annually
Consider at budget-setting and identify approximate costs for specific projects		
Invoices submitted to PC for authorisation by three parish councillors	RFO	
All requests submitted to PC, and Clerk advises on power to spend and reserves availability.	Parish Council	Annually
Summons, Notice, Agenda properly issued giving public notice at least 3 working days before meeting (statutory requirement). Ensure quorum is present before meeting commences.	Clerk	
All files are kept on Sharepoint. In the event of the Clerk being indisposed for a meeting, a parish councillor could take notes of a meeting until the Clerk is available. In the event of prolonged absence, the Council would need to consider alternative arrangements.	Parish Council	
Adequate public liability insurance. Clerk authorised to arrange removal/repair where danger to public identified.	Clerk and Parish Council	Annually

DSE assessments to be completed for all home working staff	Clerk	Annually
Reviewed at time of renewal.	Parish Council	Annually
Electronic copies of documents are backed-up monthly by the Clerk, but signed Minutes represent an historic document and must be kept safe <i>in perpetuity</i> .	Parish Council	
Annual fire risk assessment to be carried out alongside regular checks as required. Annual Risk assessment carried out to ensure safety is adequate.	Parish Council	

Policy Document	Notes
Standing Orders and Financial Regulations	
Hire Agreement	
Accountancy & Audit Regulations 2011; and The Local Audit (Smaller Authorities) Regulations 2015	
Financial Regulations	
	Finance Committee considers budget proposals and makes recommendations to Council meeting each year.
Financial Regulations	

	Clerk's salary reviewed annually.
Financial Regulations and Budget Plan for appropriate year.	
Financial Regulations	
Financial Regulations and Insurance Policy	Level of cover should be the maximum amount held by the Parish Council at any one time which is usually the expected year-end balance plus three months' operating costs until the first precept payment is received. This is currently being rectified.
	First half of the precept is paid on 1 April each year. Second payment is 1 September.
Financial Regulations	
Grants Policy	
Public Bodies (Admission to Meetings) Act 1960 and Standing Orders	The Clerk routinely issues the agenda 5 working days before the meeting.
Annual insurance review by Parish Council	

	Contract awarded to nationally recognised insurance provider for local councils.
CIPFA Regulations	Bank statements can be destroyed following completion of previous year's audit.
Public Liability Insurance	