

**EVERLEIGH PARISH COUNCIL**  
**Risk Assessment and Management 1 Apr 2015**

SERIAL	TOPIC	RISK	LEVEL	MANAGEMENT	STAFF ACTION	FREQUENCY
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<b>Overarching</b>	All risks	All	Standing Orders & Financial Orders	Council to review	Annual
2	<b>Income</b>					
3	Precept	Not submitted	Low	Full PC Minute - RFO follow up	Diary for January meeting	Annual
4		Not Paid by DC	Low	Check & report Finance Committee	Dairy for April	Annual
5	Charges - cemetery	Grave allocation	Med	Keep Burial Register up to date	Clerk to issue number	Quarterly
6		Invoice to Undertakers	Med	Cross check with Burial Register	Clerk to send invoice	As required
7		Memorial Fess	Med	Cross check with Burial Register	Clerk to send invoice	As required
8	Charges - recreation ground	Regular / Adhoc users	Low	Maintain bookings	Clerk to send invoice	As required
9			Low	Review charges	Council	Annual
10	Grants - District/County	Claims procedure	Low	Clerk/RFO to check quarterly	Diary	Quarterly
11		Receipt of grant when due	Med	Check & report to finance committee	Diary	Quarterly
12	Bank Interest	Receipt when due	Low	Clerk/RFO to check	Diary	Monthly
13		Bank	Low	Annual review by Council	Diary	Annual
14	Loan Interest	Receipt when due	Low	Clerk/RFO to check	Diary	Biannual
15						
16	<b>Expenditure</b>					
17	<b>All</b>	All risks	All	Internal Auditing	Council to appoint internal auditor	Annual
18	Cashbook/Bank accts	Not balanced	Med	Reconciliation	RFO to verify	Monthly
19		Cheque payable is incorrect	Low	Two signatories sign cheque & stub	Members verify	Monthly
20		Cheque payable to wrong party	Low	Two signatories sign cheque & stub	Members verify	Monthly
21		Credit card abuse	Med	Set spend limits & check statements	Members verify	Monthly
22						
23	Loan Interest	Pay when due	Low	Clerk/RFO to check	Diary	Biannual
24		Wrong Interest rate paid	Med	Check to minute	Member to verify	Annual
25	Clerk's Salary	Wrong salary rate paid	Med	Check submissions	Member to verify	Monthly
26	Clerk's Expenses	Clerk overpaid	Med	Check claim form	RFO to verify	Monthly
27	Clrs Allowances	Goods or services not supplied	Med	Check order system	Approval check	Monthly

28	Direct costs & overheads	Invoice incorrectly calculated	Low	Check arithmetic and initial	Approval check	Monthly
29		Power to pay	Med	Clerk to check	Members verify	Monthly
30		Agreement of Council to pay	Low	Minute	Members verify	Monthly
31		Conditions agreed	Low	Use reasonable conditions	RFO to check	Monthly
32		Cheque payable to wrong party	Low	Two signatories sign cheque & stub	Members verify	Monthly
33	Grants & support	Follow up verification	Low	RFO to verify & consider budget	RFO to check	Monthly
34	Election costs	Invoice at agreed rates	Low	Check arithmetic and initial	Approval check	As required
35						
36	<b>VAT</b>	VAT Analysis	Med	All items in cash book fully analysed	RFO to verify	Annual
37		Charged on purchases	Low	Conider all purchases	RFO to verify	As required
38		Exemptions	Med	Review as circumstances chage	RFO to verify	As required
39	<b>Reserves</b>	Adequacy	Low	consider at budget setting	RFO to advise	Annual
40		3-5 Year Plan	Low	Consider at budget setting & final accts	RFO to advise	Annual
41		Contingency	Low	Consider at budget setting	RFO to advise	Annual
42	<b>Assets</b>	Loss	Low	Check insurance cover	RFO to advise	Annual
43		Damage	Med	Regular Inspections	Contract	Annual
44		H&S	Med	Regular Inspections	Contract	Weekly & annual
45		Security	Med	Security padlocks & keys	Members to decide who gets keys	
46		Public liability	Med	Check insurance cover	RFO to advise	Annual
47	<b>Staff</b>	Loss of Clerk	Low	Hours, health, stress & adequate training	Council	Annual
48		Fraud	Low	Fidelity guarantee value	Council	Annual
49			Low	Insurance cover & conditions	RFO to check	Annual