Item	Risk Identified	High/ Medium/ Low	Management of Risk	Action	Internal Audit Frequency	Policy Document	Notes
Financial Control	Failure to maintain proper financial control resulting in inability of Parish Council to set a legal budget.	L	* Internal financial management supported by Financial Regulations. * Quarterly review of bank situation. * Annual spending plans formulated	Parish Council	Annually	Financial Regulations	
Receipts							
Precept	Over/under calculation of precept	L	Annual budget-setting process	Parish Council	Annually		
	Not paid by Cheshire East Council.	L	Timely presentation of request. CEC pays directly into Parish Council bank account.	RFO			
VAT re-claim	Not claimed within 3-year period (maximum back-period for which claims can be made)	L	Routinely claimed once a year as part of the end of year accounts process.	Diary	Annually		
Expenditure							
Payments	Unlawful expenditure/ improper payment by cheque	L	All requests for payment submitted to PC and Clerk advises on power to spend and funds available. Each cheque to be signed by two signatories, together with cheque counterfoil and invoice/other paperwork in support of expenditure Parish Council authorises cheque signatories as and when required.		Annually	Financial Regulations and Budget Plan for appropriate year.	
Parish Councillors' expenses	Overpayment	L	Expenditure authorised by Parish Council.	Parish Council			
Fraud	Misappropriation of funds by Clerk or Parish Councillors	L	All payments are effected by cheque, signed by two parish councillors and supported by invoices/claim forms. Blank cheques are not permitted to be signed. Fidelity guarantee value to cover total cost of precept and maximum likely balances.	Parish Council	Annually	Financial Regulations and Insurance Policy	Level of cover should be the maximum amount held by the Parish Council at any one time.
Reserves - General	Adequacy	L	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	RFO/ Opinion	Annually		
Reserves - "ring-fenced"	Adequacy	L	Consider at budget-setting and identify approximate costs for specific projects	RFO/ Opinion			

Item	Risk Identified	High/ Medium/ Low	Management of Risk	Action	Internal Audit Frequency	Policy Document	Notes
Invoices	Overpayment	L	Invoices submitted to PC for authorisation and signature by two parish councillors	RFO/ Opinion		Financial Regulations	
Notice-boards	Loss, damage etc.	M	No arrangements in place other than insurance cover.				
Village Signs (8)	Loss, damage etc.	M	No arrangements in place other than insurance cover.				
Woodland Area	Damage/loss	H	There is no identified owner of the land. The Council maintains the area in the interests of the community and takes all reasonable steps to ensure that in maintaining the land, there is no potential danger to members of the public.				The Council made enquiries about ownership and the possibility of acqquiring possessory title. In January 2015, the Council decided not to pursue possessory title at that time.
Grants and support	Power to pay	L	All requests submitted to PC, and Clerk advises on power to spend and reserves availability.	Parish Council	Annually		
Non-Financial							
Meetings	Failure to hold at least four meetings a year	L	11 are held in each year			Annual Calendar	
	Ultra vires (acting beyond powers)	L	Clerk advises on Parish Council powers			LGA 1972	
	Unlawful meeting	L	Summons, Notice, Agenda properly issued giving public notice, 3 working days before meeting			Public Bodies (Admission to Meetings) Act 1960	
	Not quorate	L	Insufficient number of councillors available to conduct a meeting.			Local Government Act 1972 Sch 12, paras 12, 28 and 45	The minimum is one-third of the membership or three, whichever is the greater.
Business Continuity	Parish Council not able to continue its business owing to unexpected or tragic circumstances.	L	All files are kept at the Clerk's home. 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 Cheshire Association of Local Councils can be asked to provide the services of an interim Clerk.				

Item	Risk Identified	High/ Medium/ Low	Management of Risk	Action	Internal Audit Frequency	Policy Document	Notes
Speed Indication Device (SID) Installtion	Potential injury to Members installing the device	M	Those Members who have volunteered to install the SID are trained engineers. In addition, they will wear hi-vis clothing to guard against not being seen by traffic. There will also be cones in place to indicate that the work is ongoing. Cheshire East Highways are aware of the work and have given approval	As stated		Insurance Policy	A risk assessment will be carried out when the work takes place and will communicate on a regular basis with CEH.
Speed Watch Scheme	Potential injury to operators.	M	Training has been provided to volunteers who operate the scheme and new volunteers are not permitted to participate in the scheme without training.			A risk-assessment has not yet been carried out for this scheme.	Official police documentation and identification is needed. Extra training should be undertaken on what to do in the circumstances of being challenged by a member of the public and body cams are be considered .
Health & Safety	Injury to Clerk, parish councillors and members of the public	L	Adequate public liability insurance for members of the public. Clerk authorised to arrange removal/repair where danger to public identified. Personal accident cover arranged for clerk and parish councillors through insurance.				
General Data Protection Regulation	Risk of data breaches (and subsequent penalties from the Information Commissioners Office)	M	* Review of personal data held * Update privacy notices and policies * Ensure sharing agreements are in place	Parish Council		Official police documentation and identification is needed. Extra training should be undertaken on what to do in the	Action plan in place covering aspects of the work required around GDPR
Loss of documents	Minute books, financial accounts	L	Clerk retains electronic copies of minutes; Minute books are periodically sent to County Archivisit for retention. Electronic copies of minutes and agendas are backed-up monthly. Accounts: Hard copy and electronic versions to be retained.	Parish Council		CIPFA Regulations	Bank statements can be destroyed following completion of previous year's audit. However, as a matter of practice, the Clerk retains these for 6 years. Council now had online banking in place.