

Ref	Risk Identification	Review Trigger/Tests	Internal Control	Internal Audit Assurance/Frequency	Review of audit assurances	Last Review	Next Planned Review
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PURTON 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.
4. Purton Parish Council's first Financial Risk Assessment was adopted by Council on 14/7/03 and the system of risk management for Purton Parish Council has been further developed and reviewed regularly since then.

Reference Key:

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

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C1	Council becomes dominated by one or two individuals, or cliques form	<ul style="list-style-type: none"> • Adverse press articles • Complaints • Incidents at meetings 	<ul style="list-style-type: none"> • Clear Standing Orders regarding conduct of meetings and Conflict of Interests 	<ul style="list-style-type: none"> • Independent review of Minutes & Standing orders – Annually. 	<ul style="list-style-type: none"> • Internal audit review of Minutes of Council & Finance, Staff & General Purposes Committee • Revise & re-adopt Standing Orders & Financial Regulations 	<ul style="list-style-type: none"> • Final 2022/23 internal audit took place on 01/06/2023 • Revised Standing Orders and Financial Regulations adopted by Council on 15/05/23 	<ul style="list-style-type: none"> • Interim 2023/24 internal audit is due no later than Feb 2024. • As prompted by Internal Auditor, WALC or SLCC Re-adoption due by Council in May 2024.
C2	Councillors benefiting from being on Council	<ul style="list-style-type: none"> • Adverse press articles 	<ul style="list-style-type: none"> • Clear Standing Orders • Open system of payment • Ensuring all are fully aware of the Code of Conduct 	<ul style="list-style-type: none"> • Review of Standing orders and payments to Councillors against Code of Conduct – Annually. 	<ul style="list-style-type: none"> • Confirm no payments were made to Councillors except in reimbursement for items purchased on Council's behalf. • Revise & re-adopt Standing Orders & Financial Regulations 	<ul style="list-style-type: none"> • No cases found at final audit on 01/06/2023 • Revised Standing Orders and Finance Regulations adopted by Council on 15/5/2023. 	<ul style="list-style-type: none"> • Interim 2023/24 internal audit is due no later than Feb 2024. • As prompted by Internal Auditor, WALC or SLCC. For re-adoption by Council in May 2024.

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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"> Complaint about members 	<ul style="list-style-type: none"> Procedures in place for recording and monitoring members' interests and gifts 	<ul style="list-style-type: none"> Testing of disclosures - Annually. 	<ul style="list-style-type: none"> Wiltshire Council maintains a record of all disclosures and Declarations of Interest 	<ul style="list-style-type: none"> All Councillors details are now registered electronically with Wiltshire Council by the Clerk. 	<ul style="list-style-type: none"> By Wiltshire Council as required.
E1	Council lacks relevant skills and commitment or has insufficient data regarding available skills	<ul style="list-style-type: none"> First intake of new Councillors or/staff WALC training reminders Council fails to achieve goals Poor value for precept money Low attendance 	<ul style="list-style-type: none"> Ensure Councillors and staff are aware of training courses and are encouraged to attend Funds set aside annually for training purposes. Staff training record established and maintained up to date. 	<ul style="list-style-type: none"> Review level of training budget - Annually Review staff training record - Annually. Review of attendance at meetings (Cllrs) & work (staff) – Monthly. 	<ul style="list-style-type: none"> Review training budget Staff training record maintained up to date by the Clerk. Attendance at meetings and work is subject to ongoing review. 	<ul style="list-style-type: none"> Reviewed during precept-setting process in November 2022. Updated by Clerk as training occurs. Staff timesheets reviewed by Clerk every month – last review October 2023. 	<ul style="list-style-type: none"> Precept setting in November 2023. To be updated by Clerk as training occurs. To be reviewed by Clerk – ongoing.
E2	Employment of staff and payroll	<ul style="list-style-type: none"> Loss or recruitment of staff member Failure of payroll system WALC pay updates 	<ul style="list-style-type: none"> Approval for the employment of all staff and their annual remuneration levels reflected in Council minutes – updated as required. Current and up to date contracts of employment held for all staff members. Written and clear instructions regarding payroll should be held. 	<ul style="list-style-type: none"> Review minutes for evidence of approval for staff employment and levels of remuneration. Review staff contracts. Review payroll instructions & backup procedures. 	<ul style="list-style-type: none"> Minutes subject to Internal Audit review. Review and update staff contracts as required; obtaining Council approval & signatures of staff members. Update payroll instructions in line with current & best practice & latest software version. A contingency of 5% of Council's payroll budget is maintained as financial cover for 	<ul style="list-style-type: none"> Final 2022/23 internal audit carried out on 01/06/23. Revised staff contracts approved by Council in 2021 & signed by staff members. Payroll instructions updated in 2014. Revisions to payments policy approved by F,S&GP Committee in February 2013. Revised in January 2022 as part of budget setting process. 5% 	<ul style="list-style-type: none"> Interim 2023/24 internal audit is due no later than Feb 24. As advised by Peninsula HR Consultants To be revised as required. For review during budget

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			<ul style="list-style-type: none"> Contract for HR support service maintained 	<ul style="list-style-type: none"> Access to telephone & e-mail support when specific HR issues arise. 	<p>staff loss or extended absence.</p> <ul style="list-style-type: none"> Council to review & reaffirm continuation of HR contract services. 	<p>contingency of £18,587 included in general reserves for 2023/24.</p> <ul style="list-style-type: none"> Ongoing contract with Peninsula commenced in November 2014. Employee assistance scheme added to contract in July 2017 	<p>setting process commencing Nov 2023.</p> <ul style="list-style-type: none"> Contract review by the Clerk – ongoing. Due for review Nov 2023
F1	Authorisation and control of supply of goods and services to Council	<ul style="list-style-type: none"> Unauthorized expenditure Breach of financial regulations 	<ul style="list-style-type: none"> All goods and services obtained are in accordance with Council minutes and adhere to “best value/practice” principles. Financial Regulations of Council are adhered to for all Council purchases/services. Strict control over all expenditure is maintained and the Clerk provides a detailed list to monthly Council meetings. 	<ul style="list-style-type: none"> Review of minutes to ensure continuity and completeness of expenditure items and listings approved by Council - Annually. Review of expenditure controls to ensure in accordance with Financial Regulations - Annually. 	<ul style="list-style-type: none"> Minutes and expenditure controls subject to Internal Audit review. 	<ul style="list-style-type: none"> Final 2023/24 internal audit was carried out on 01/06/2023. Payments policy approved by F&GP Committee in February 2013 in line with JPAG guidance: “Safeguarding Public Money”. Updated Financial Procedures Manual was approved by F&GP Committee on 1/11/2021. 	<ul style="list-style-type: none"> Interim 2023/24 internal audit is due no later than Feb 2024. Review and update due in November 2023
F2	Complying with restrictions on borrowing	<ul style="list-style-type: none"> Prior review of powers, authorisation & controls. 	<ul style="list-style-type: none"> Clear Financial Regulations Record in Minutes Seek guidance from NALC 	<ul style="list-style-type: none"> Review of Minutes - Annually 	<ul style="list-style-type: none"> All borrowings reported on Annual Return Minutes subject to Internal Audit review. 	<ul style="list-style-type: none"> 2022/23 Annual Return signed off by Internal Auditor – 01/06/2023. Final 2022/23 internal audit carried out on 01/06/2023 	<ul style="list-style-type: none"> 2023/24 Annual Return due for sign off by June 2024. Interim 2023/24 internal audit due in Dec 2023.

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F3	Ensuring all requirements are met under customs and excise regulations	<ul style="list-style-type: none"> VAT returns submitted late or returned Visit by Customs & Excise officer 	<ul style="list-style-type: none"> Regular returns of VAT – Quarterly Training the responsible officer in matters of VAT and other taxation issues as necessary. Obtaining prior approval from HM Customs for major schemes Adhering to de minimis limit for input VAT on exempt business supplies 	<ul style="list-style-type: none"> Check reports - Annually 	<ul style="list-style-type: none"> Online VAT Return 	<ul style="list-style-type: none"> Online VAT Return submitted to 30/9/2023 (payment due from HMRC). 	<ul style="list-style-type: none"> Submit next VAT Return by 7/2/2024 Continually review actual and expected exempt business expenditure to assess impact on de minimis limit. Review planned projects for 2023/24 & advise HMRC if necessary
F4	Ensuring the adequacy of the annual precept within sound budgeting arrangements	<ul style="list-style-type: none"> Unexpected expense 	<ul style="list-style-type: none"> Report budget progress on a regular basis. 	<ul style="list-style-type: none"> Review performance against budget – at least 3 times a year including budget round and year-end. 	<ul style="list-style-type: none"> Budget Monitoring statement submitted to Council or F&GP Committee for review 	<ul style="list-style-type: none"> Budget monitoring information for 2022/23 full-year submitted to F&GP Committee on 19/6/2023. Update for 2022/23 to F&GP budget meeting on 1/11/2022 & 6/12/22. 	<ul style="list-style-type: none"> Final budget monitoring statement for 2023/24 due to Finance Committee in June 2024. Update for 2023/24 due to F&GP meeting in November 2023
F5	Ensuring the proper use of funds granted to local community bodies under specific powers or under s.137.	<ul style="list-style-type: none"> Donation request Investigation into use of funds 	<ul style="list-style-type: none"> Record clearly in Minutes Maintain a separate record for s.137 expenditure Specify proper use by letter accompanying donation. 	<ul style="list-style-type: none"> Review of Minutes - Annually 	<ul style="list-style-type: none"> Minutes subject to Internal Audit review. 	<ul style="list-style-type: none"> Final 2022/23 internal audit carried out on 01/06/2023 	<ul style="list-style-type: none"> Interim 2023/24 internal audit visit due in Dec 2023.

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F6	Maintenance and retention of proper financial records in accordance with statutory requirements	<ul style="list-style-type: none"> Financial records unavailable 	<ul style="list-style-type: none"> Regular scrutiny of financial records. Proper arrangements for the approval of expenditure 	<ul style="list-style-type: none"> Review of internal controls in place and their documentation - Annually. 	<ul style="list-style-type: none"> Financial records are subject to ongoing review by Finance Chair throughout the year and annually by Internal Auditor. 	<ul style="list-style-type: none"> Review of monthly financial reports by Finance Chair up to March 2023. Final 2022/23 internal audit on 01/06/2023. 	<ul style="list-style-type: none"> Review of monthly financial reports for April onwards from Nov 2023 on. Interim 2023/24 internal audit visit no later than Feb 2024
F7	Poor reporting to Council	<ul style="list-style-type: none"> Matter raised at meeting 	<ul style="list-style-type: none"> Timely and accurate financial reporting Clear instructions to staff Regular project reporting 	<ul style="list-style-type: none"> Review of budget monitoring statements (3 times a year) or other financial reports to Council - Monthly. 	<ul style="list-style-type: none"> Budget monitoring statement submitted to Council or F&GP Committee for review Review of Income & Expenditure reports by Council or F&GP Committee 	<ul style="list-style-type: none"> Final budget monitoring statement for 2022/23 went to F&GP Committee on 19/6/2023. Latest monthly Income & Expenditure report (Sept actuals) reported to Council on 9/10/2023. 	<ul style="list-style-type: none"> Update for 6 months to September 2023 to go to F&GP Committee in November 2023. Next Income & Expenditure report (Oct actuals) due to Council on 13/11/2023.
F8	Banking arrangements including borrowing and lending	<ul style="list-style-type: none"> Prior review of powers, authorisation & controls. 	<ul style="list-style-type: none"> All banking and investment arrangements approved by Council or F&GP Committee and appropriately minuted. Debit and online reader cards kept in lockable cabinet; card readers stored separately; passwords separate from cards/readers and PIN numbers memorized. 	<ul style="list-style-type: none"> Review of internal controls in place and their documentation – Annually Check that secure storage arrangements are being maintained - Quarterly Review of Minutes to ensure legal powers are available and the basis of the powers recorded are 	<ul style="list-style-type: none"> Review of internal controls carried out at Internal Audit. 	<ul style="list-style-type: none"> Final 2022/23 internal audit carried out on 01/06/2023 	<ul style="list-style-type: none"> Interim 2023/24 internal audit visit due no later than Feb 2024.

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			<ul style="list-style-type: none"> All bank accounts subject to appropriate signatory levels. All bank account withdrawals/transfers are appropriately authorised by Council or F,S &GP Committee. Arrangements to detect and deter fraud and/or corruption. Monthly bank reconciliations independently reviewed Spreading the risk of bank failure across banks. 	<p>correctly applied - Annually.</p> <ul style="list-style-type: none"> Independent review of banking authorities and bank reconciliations - Quarterly. Annual review of interest-bearing accounts 	<ul style="list-style-type: none"> Bank reconciliations subject to regular review by Finance Chairman. Review of term deposits by Finance Officer and F&GP/Council Parish Council covered by FSCS compensation scheme (up to £85,000) 	<ul style="list-style-type: none"> Bank reconciliations reviewed and signed off up to 31/03/2023 by Finance Chairman in April 2023. Reinvested £81.8k in one-year fixed term bond with existing provider in August 2023 at a fixed rate of 5.01% agreed by Chair & Vice Chair and will be ratified by Council on 13/11/23 Risk of significant loss from failure of single provider is therefore reduced 	<ul style="list-style-type: none"> Next review by Finance Chair of bank reconciliations due in Nov 2023. On maturity of fixed term deposit in August 2023. Ongoing & review risk on renewal of fixed term deposit in August 2024.
F9	Loss of cash through theft or dishonesty	<ul style="list-style-type: none"> Upon actual loss Upon review of Fidelity Guarantee insurance cover 	<ul style="list-style-type: none"> Adequate physical security arrangements Financial procedures in place including prompt banking of cash Adequate insurance cover 	<ol style="list-style-type: none"> Review insurance cover (Fidelity Guarantee) - Annually Review and testing of arrangements to prevent and detect fraud and corruption - Annually. Testing of income and expenditure 	<ul style="list-style-type: none"> Review the level of Fidelity cover for Councillors & staff. Income & expenditure reports are scrutinised by the Finance Chair, then considered & approved each month by Council or Finance Committee. They are 	<ul style="list-style-type: none"> Level of Fidelity cover was increased to £800,000 in February 2022 following audit recommendation, this cover has been retained since. Last scrutinised by Finance Chair and approved by Council on 9/10/2023. 	<ul style="list-style-type: none"> Renewed at £800,000 in October 2023. Next Income & Expenditure reports to be submitted for Council approval in November 2023.

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				from Minutes to cashbook, from bank statements to cashbook, from Minutes to statements etc. including petty cash transactions - Annually.	also subject to Internal Audit review. <ul style="list-style-type: none"> Review fireproof storage & other physical security arrangements as part of the precept-setting process. 	<ul style="list-style-type: none"> Final 2022/23 internal audit carried out on 01/06/2023 Asset tags are fixed to major items of Council equipment since February 2012. Intruder alarm upgraded July 2020 and maintenance renewed July 2022. 	<ul style="list-style-type: none"> Interim 2023/24 internal audit due no later than Feb 24. Next review of physical security at precept review in November 2023.
F10	Financial risk associated with Freedom of Information Requests	<ul style="list-style-type: none"> Request under Freedom of Information Act 	<ul style="list-style-type: none"> Report all requests to Council at the first opportunity 	<ul style="list-style-type: none"> Identify all costs associated with meeting any request. 	<ul style="list-style-type: none"> F&GP to carry out an annual review of any expenditure on FOI requests 	<ul style="list-style-type: none"> Risk identified in 2012/13. No instances to date. 	<ul style="list-style-type: none"> F&GP meeting if any requests received.
G1	Meeting the laid down timetables when responding to consultation invitation.	<ul style="list-style-type: none"> Consultation questions Non-participation 	<ul style="list-style-type: none"> Documented procedures to deal with responses or consultation requests. 	<ul style="list-style-type: none"> Review consultation responses - Annually 	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> The Council continues to meet consultation deadlines for planning applications. In addition Wiltshire Council are currently consulting on their Local Plan. 	<ul style="list-style-type: none"> To deadline required by Planning/Unitary Authority or Central Government office.
G2	Meeting the requirements for Local Council Award Scheme or other accreditation	<ul style="list-style-type: none"> No. of elected members rises above or falls below specified level Training review 	<ul style="list-style-type: none"> Monitoring arrangements by the Council regarding the Local Council Award Scheme. 	<ul style="list-style-type: none"> Regular review of eligibility vs. requirements – Normally every four years 	<ul style="list-style-type: none"> Council statement of eligibility or ineligibility 	<ul style="list-style-type: none"> Council are now looking into the next level of accreditation and works are being progressed with regards to council requirements/respon se and provision. 	Ongoing
IP1	Ad hoc or ongoing provision of	<ul style="list-style-type: none"> Request for use of 	<ul style="list-style-type: none"> Ensure all amenities, facilities and 	<ul style="list-style-type: none"> Review of adequacy of 	<ul style="list-style-type: none"> Council's cemetery & other open spaces are 	<ul style="list-style-type: none"> Maintenance is ongoing. 	<ul style="list-style-type: none"> Ongoing

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	amenities/facilities for local events, local community groups or to the local community generally including equipment to lease or hire	facilities, amenities or equipment	equipment for hire are maintained to appropriate level	insurance cover provided – Annually or as required	<p>maintained to the appropriate level by its Grounds staff.</p> <ul style="list-style-type: none"> Council’s public toilets and meeting room are cleaned and maintained to the appropriate level by the cleaner/caretaker. Projection & sound equipment and display boards are checked after each hire. 	<p>Ongoing</p> <ul style="list-style-type: none"> Ongoing 	<ul style="list-style-type: none"> Ongoing <p>Ongoing</p>
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"> Complaint or incident Play area inspection Insurance renewal 	<ul style="list-style-type: none"> Regular maintenance arrangements for physical assets Compliance with Health & Safety arrangements 	<ul style="list-style-type: none"> Review of insurance cover (public liability) - Annually 	<ul style="list-style-type: none"> Council’s current certificate of Public Liability is displayed in the Council office & premises. Play equipment is maintained to the appropriate level of safety and this is verified by regular site visits. Play Areas are subject to annual inspection. 	<ul style="list-style-type: none"> The level of Public Liability cover was last reviewed on 1/10/23. Hiscox Insurance provide £10m cover as standard. The Groundsman carries out weekly inspections of Play Areas and the Youth Centre. Annual external Play Area inspections were carried out in Spring 2023. 	<ul style="list-style-type: none"> Ongoing Weekly staff site inspections - ongoing. Next annual inspections due in Spring 2024.
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"> Meeting cancelled for attendance below quorum Holiday periods 	<ul style="list-style-type: none"> Ensure awareness of Wiltshire Council/legal procedure for recruitment/election of additional members. 	<ul style="list-style-type: none"> Review of Minutes - Annually 	<ul style="list-style-type: none"> Minutes are subject to annual Internal Audit review. 	<ul style="list-style-type: none"> Final 2022/23 audit visit carried out on 01/06/2023. 	<ul style="list-style-type: none"> Interim 2023/24 internal audit due no later than Feb 2024.

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			<ul style="list-style-type: none"> Secure quorum in advance of meetings if in doubt. 				
L2	Ensure Council complies with law, in particular: Health & Safety, Equal Opportunities, General Data Protection Regulations, Human Rights Disability and Discrimination, Employment Law, Freedom of Information	<ul style="list-style-type: none"> Complaint or incident Legal update 	<ul style="list-style-type: none"> Clear Policies and procedures Regular review of law Regular reminder on agendas 	<ul style="list-style-type: none"> Review of Minutes - Annually 	<ul style="list-style-type: none"> Health & Safety policy documents & standard forms were reviewed & updated by Council working party in 2012/13. Review of regular Health & Safety Executive e-mail bulletins. Council to maintain up to date its registration under the Data Protection Act. Council adopted the Model Publication Scheme under the Freedom of Information Act 	<ul style="list-style-type: none"> Council's adopted Health & Safety policies & procedures are subject to ongoing review by Council. Council continues to receive regular free HSE e-mail bulletins. Council commenced membership of IOSH in 2017/18 to keep up to date with Health & Safety requirements Council renewed its registration under the Data Protection Act Ref: Z1874935 in August 2023. Council adopted the updated Scheme under the Freedom of Information Act in November 2008. 	<ul style="list-style-type: none"> Full Council review of H&S policy and procedures is ongoing. Ongoing review of HSE news. Next renewal due in May 2024. Registration under the Data Protection Act to be renewed in August 2024. As advised by the Information Commissioner's Office
L3	Ensuring all business activities are within legal powers applicable to local councils	<ul style="list-style-type: none"> Legality challenged 	<ul style="list-style-type: none"> Recording in the Minutes the precise power under which expenditure is being approved. 	<ul style="list-style-type: none"> Review of Minutes to ensure legal powers in place, recorded and correctly applied - Annually 	<ul style="list-style-type: none"> Care is taken to use the correct legal powers. The Clerk and Responsible Finance Officer undertake relevant training at regular intervals. 	<ul style="list-style-type: none"> Governance & Accountability for Smaller Authorities in England (The Practitioners' Guide) - updated March 2023, obtained from NALC. Only minor amendments to the guide were made since March 2022. 	<ul style="list-style-type: none"> Further training to be arranged as necessary.

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						<ul style="list-style-type: none"> • A Guide to Understanding Procurement issued by NALC in 2015 was obtained in September 2015. • A copy of the Public Contracts Regulations 2015 was obtained. • The Clerk and Responsible Finance Officer will continue to be versed in changes applied through training and or guidance notes received. 	
L4	Proper document control	<ul style="list-style-type: none"> • Complaint or incident • Deadlines missed 	<ul style="list-style-type: none"> • Documented procedures for document receipt, circulation, response, handling and filing. • Clear job descriptions • Clear Standing Orders 	<ul style="list-style-type: none"> • Review document control procedures - Annually 	<ul style="list-style-type: none"> • The Clerk deals with non-contentious planning applications. • Maintain clear job descriptions • Revise & re-adopt Standing Orders & Financial Regulations. 	<ul style="list-style-type: none"> • A full staffing review was undertaken in September 2021 due to increased workloads, additional buildings & administration responsibilities. This is continually reviewed at staff annual appraisals. • Financial Regulations and Standing Orders were reviewed and adopted by Council on 8/5/2023. 	<ul style="list-style-type: none"> • As required. • As prompted by Internal Auditor, WALC or SLCC or publication of revised model and subject to re-adoption by Council in May 2024.

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L5	Proper, timely and accurate reporting of Council business in the Minutes	<ul style="list-style-type: none"> • Actions not reflecting intentions of Council 	<ul style="list-style-type: none"> • Approval by Committee and Parish Council • Minutes properly numbered and paginated with a master copy kept in safekeeping 	<ul style="list-style-type: none"> • Check Minutes numbers run consecutively - Annually. 	<ul style="list-style-type: none"> • Clerk to ensure consecutive numbering of Minutes & arrange sign off by Council Chair. 	<ul style="list-style-type: none"> • Consecutively numbered Minutes signed off by Council Chair at each meeting – latest 11-9-23. All subsequent meetings and committees will follow this remit. <ul style="list-style-type: none"> • Final 2022/23 internal audit visit carried out on 01/06/23. 	<ul style="list-style-type: none"> • Next Council meeting to be held on 09-10-23 – minutes to be signed at meeting 13/11//23) • Interim 2023/24 internal audit due no later than Feb 24.
L6	Responding to electors wishing to exercise their rights of inspection	<ul style="list-style-type: none"> • Approach by elector to auditor • Adverse comment by parishioners 	<ul style="list-style-type: none"> • Documented procedures • Minutes available at the council offices and website • Deal with enquiries from the public • Adoption of Model Scheme under Freedom of Information Act • Meet disclosure requirements of Freedom of Information Act. 	<ul style="list-style-type: none"> • Annual review following statutory inspection period 	<ul style="list-style-type: none"> • Ensure that the proper procedures are followed with regard to the statutory period for inspection of Council's accounts • Council adopted the Model Publication Scheme under the Freedom of Information Act 	<ul style="list-style-type: none"> • In the 2023 statutory period for inspection of Council's accounts, no electors came forward to exercise their inspection rights. • Council adopted the updated Scheme under the Freedom of Information Act in November 2008. 	<ul style="list-style-type: none"> • Next statutory inspection period is due in June/July 2024. • As advised by the Information Commissioner's Office
L7	The provision of services being carried out under agency/partnership agreements with principal authorities	<ul style="list-style-type: none"> • Complaint about services • Insurance claim 	<ul style="list-style-type: none"> • Clear statement of management responsibility for each service • Regular scrutiny of performance against targets. 	<ul style="list-style-type: none"> • Review of adequacy of insurance cover provided by supplier - Annually 	<ul style="list-style-type: none"> • Ensure adequate insurance and other arrangements are in place for any services carried out under agency or partnership agreement. 	<ul style="list-style-type: none"> • Council carried out no services under agency or partnership agreement in 2022/23 or to date in 2023/24. 	<ul style="list-style-type: none"> • Insurance cover renewed annually in September prior to policy renewal on 1st October.
L8	Legal liability as a consequence of asset ownership	<ul style="list-style-type: none"> • Report of incident or concern 	<ul style="list-style-type: none"> • Annual review of risk and the adequacy of insurance cover 	<ul style="list-style-type: none"> • Review level of insurance cover (public liability) – Annually 	<ul style="list-style-type: none"> • Adequacy of insurance cover is reviewed annually prior to policy renewal. 	<ul style="list-style-type: none"> • The Council entered a 3-year Long Term Agreement with Hiscox Insurance on 1/10/2022. 	<ul style="list-style-type: none"> • Ongoing with annual renewal next due on 1/10/2024.

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				<ul style="list-style-type: none"> Carry out insurance market review every 3 years 	<ul style="list-style-type: none"> Seek comparable insurance quotations from 3 suppliers and carry out a “value for money” review every 3 years. 	<ul style="list-style-type: none"> Chartered Quantity Surveyor, Burke Hunter Adams carried out a Building Re-instatement Insurance Valuation on Sept 23. Insurance cover has been updated as at 1/10/23 to take into consideration these new valuations. Quotes to be obtained in plenty of time prior to the end of the 3 year long term agreement on 30/9/2025 	<ul style="list-style-type: none"> On expiry of the current 3-year LTA on 30/9/2025.
L9	Proper IT security & backup arrangements	<ul style="list-style-type: none"> Breach or failure resulting in loss of data or access to sensitive information. 	<ul style="list-style-type: none"> Firewall & virus protection in place & regularly updated. Backup and recovery systems in place. 	<ul style="list-style-type: none"> Annual review & renewal of virus software Upgrade of backup software as advised by IT support. 	<ul style="list-style-type: none"> IT service & optimize annually Internal audit twice-yearly. Anti-virus software reviewed annually. 	<ul style="list-style-type: none"> Ongoing IT support service now in place with back-up arrangements in place since July 2016. Final 2022/23 internal audit visit was carried out on 01/06/2023. Anti-virus software kept up to date. 	<ul style="list-style-type: none"> Introduction of Office365 and internal back up and also cloud backup. Interim 2023/24 internal audit due no later than Feb 2024.
PA 1	The protection of physical assets owned by the Council – buildings, vehicle, furniture, equipment etc	<ul style="list-style-type: none"> Theft Damage report Police report 	<ul style="list-style-type: none"> Maintain an up to date register of assets and investments Regular maintenance arrangements for physical assets Annual review of risk and adequacy of insurance cover Office intruder alarm 	<ul style="list-style-type: none"> Review asset register – Half-yearly Review of management arrangements regarding insurance cover (loss or damage) – Annually Review alarm system - Annually 	<ul style="list-style-type: none"> Asset management and security is subject to ongoing review. A programme of annual maintenance is in place for machinery. An up to date assets register is maintained. Asset register and insurance arrangements are 	<ul style="list-style-type: none"> The asset register was brought up to date as at 30/09/23 for insurance purposes in September 2023. It was last inspected at audit in June 2023. Gallaghers were notified of additions/deletions from the policy on various dates during 	<ul style="list-style-type: none"> Due May 2024 to show the position as at 31/3/2024. Insurance is put in place on acquisition for significant items, otherwise updated annually.

Ref	Risk Identification	Review Trigger/Tests	Internal Control	Internal Audit Assurance/Frequency	Review of audit assurances	Last Review	Next Planned Review
					<p>subject to Internal Audit review.</p> <ul style="list-style-type: none"> Twice-yearly maintenance of office intruder alarm 	<p>year ending September 2023.</p> <ul style="list-style-type: none"> Asset tags have been fixed to major items of Council equipment since February 2012. Asset tag serial numbers were included in the asset register as at 31/03/2022 Intruder alarm was last serviced in August 2022 	<ul style="list-style-type: none"> Next review of physical security arrangement due at precept setting time in November 2022. Next intruder alarm inspection due in February 2023.

Last reviewed and updated at finance Meeting on 4th November with recommendation to adoption by full council at meeting to be held on 11th November 2019
Review meeting on Monday 2nd November recommendation to adoption by full council at the meeting to be held on Monday 14th December 2020
Review meeting on Monday 1st November with recommendation to adoption by full council at the meeting to be held on Monday 13th December 2021
Review meeting on Monday 7th November 22 with recommendation to adoption by full council at the meeting to be held on Monday 9th January 2023
Review meeting on Monday 6th November 23 with recommendation to adoption by full council at the meeting to be held on Monday 8th January 2024