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Topic	Risk Identified	Risk Level H/M/L	Ways to mitigate risk	Control Mechanism
Precept	Not submitted			
	Not paid by DC			
	Adequacy of precept			
Other Income	Cash handling			
	Cash banking			
	Allotment money not collected			
Grants	Claims procedure			
	Receipt of grant when due			
Salaries	Wrong salary/hours/rate paid			
	Wrong deductions – NI and Income tax			
Direct Costs and overhead expenses	Goods not supplied to Council			
	Invoice incorrectly calculated or recorded			
	Cheque payable is excessive or to wrong party			
Grants & support	No power to pay or no evidence of agreement of Council to pay			
	Inappropriate grant conditions agreed			

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Topic	Risk Identified	Risk Level H/M/L	Ways to mitigate risk	Control Mechanism
VAT	VAT not calculated correctly			
	Claimed within time limits			
Reserves – General	Adequacy			
Reserves – Earmarked	Adequacy			
	Unidentified Earmarked or Contingent liability			
Assets	Loss, Damage etc			
	Consequential loss due to critical damage or third-party performance			
	Risk or damage to third party property or individuals			
Staff	Loss of key personnel (Clerk/RFO)			
Maintenance	Need to budget for damage, wear and tear			
	Prohibited or payment			
Legal Powers	Inadequate records			
Financial Records	Accurate & approved			

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Topic	Risk Identified	Risk Level H/M/L	Ways to mitigate risk	Control Mechanism
Minutes	Conflict of interest			
Councillor interests	Councillor interests not accurately recorded			
Data Breach	Personal data comprised			
Website unavailable	Loss of data, loss of ability to publish council documents			

Date of Review _____

Carried out by _____

Clerk/RFO **Signature** _____

Presented to Council **Signature** _____
Date _____

Minute _____

Additional comments from Reviewer: