

Topic	Risk Identified	Impact of Risk 1-3 (L-H)	Frequency/Likelihood of Risk 1-3 (L-H)	Level of Risk 1-9 (impact x frequency)	Management of Risk	Action required	Review
Precept	Not submitted	3	1	● 3	Full TC Minute – RFO follow up with District Council (DC)	Diary	12 months
	Not paid by DC	3	1	● 3	Check & Report to Council	Diary	12 months
	Adequacy of precept	2	1	● 2	Quarterly review by RFO and Councillors - budget to actual. Major variances identified and reported Internal Audit (IA) Review	Diary	12 months
Charges – Leisure Pool	Cash emptying	1	2	● 2	Segregate duties. Check to bank rec.	Reconcile to takings	6 months
	Cash transport	1	1	● 1	Segregate duties. Check to bank rec.	Reconcile to takings	6 months
	Cash banking	1	1	● 1	Segregate duties. Check to bank rec.	Reconcile to takings	6 months
Charges – Cemetery	Grave allocation	1	1	● 1	Burial Register update with each change	Ensure	12 months
	Invoices to undertakers	1	1	● 1	Monthly check of burial register	Number issued	12 months
	Memorial fees	1	1	● 1	Monthly check of burial register	Number issued	12 months
Charges – Allotments	Rental invoices	1	1	● 1	Register to Invoice	Reconcile to register.	24 months
	Cash handling	1	1	● 1	Cash through receipt book and accounting software	Reconcile to bank.	12 months
	Cash banking	1	1	● 1	Segregate duties. Check to bank	Reconcile to bank	24 months
Charges – Other	Rental invoices	2	1	● 2	Bookings linked directly to account software	Reconcile to bookings	24 months
Hall Hire/Markets/Rents	Cash handling	1	1	● 1	Cash through receipt book and accounting software	Reconcile to bank	12 months
	Cash banking	1	1	● 1	Segregate duties. Check to bank rec	Reconcile to bank	24 months
Grants – District	Claims procedure	3	1	● 3	Clerk/RFO check quarterly	RFO verify	12 months
	Receipt of grant when due	2	1	● 2	Check & Report to General Management Committee	Diary	12 months
Grants – Other	Claims procedure	1	1	● 1	Clerk/RFO check quarterly	RFO verify	12 months
	Receipt of grant when due	2	1	● 2	Check & Report to General Management Committee	Diary	12 months