

Flaunden Parish Council
Internal Control and Risk Assessment - year ended 31 March 2026

Topic	Risk Identified	Management of Risk	Staff action.	Freq.
Income				
Precept	Not submitted	Full Minute – RFO follow up	Diary	Yearly
	Not paid by DC	RFO to check and report to Parish Council	Diary	Yearly
	Adequacy of precept	Regular review of budget to actual	Diary	Mthly
Grants – District	Claims procedure	RFO check quarterly		Qrtly
	Receipt of grant when due	RFO to check and report	Diary	As req
Investment Income	Receipt when due	RFO to check as required	RFO to verify	Qrtly
VAT recoverable/ payable	VAT analysis missed	RFO to monitor	RFO verify	Annually
	Return submitted within time limits	Agree returns submitted and diarised	RFO verify	Annually
Expenditure				
Salaries/PAYE	Self employed status challenged by HMRC	Review and confirm self-employed status of contractors	RFO verify	N/A
Direct Costs and overhead expenses	Goods not supplied	Payment only after goods/service received	Approval check	As req
	Invoice incorrectly calculated	Check arithmetic	Approval check	As req
	Inaccurate payment	Two Authorised signatories, invoice seen by signatories (by email these days).	Clerk. verify	Mthly
	Payment to wrong party	Two Authorised signatories, invoice seen by signatories	Clerk. verify	Mthly
Cllrs expenses	Cllr overpaid	Claim form approved by different Cllr and RFO	RFO verify	6 Mthly
Grants & support	Agreement of Council to pay	Minute	Cllr. verify	As req
	Power to pay	Minute	RFO verify	As req
	Conditions agreed	Grants Policy to be followed by Clerk	RFO check	as req

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Reserves	Adequacy	Full Council approval and regular reports to PC by RFO	RFO opinion	Qtrly
	Contingent liability	Full Council approval	RFO /Cllr. view	As req
Assets	Loss, damage etc	Annual inspection, update insurance and asset registers Regular submission of Bank reconciliations to elected councillor by RFO and ability of chosen councillors to access the bank accounts line to check balances	RFO Diary	Yearly
	Risk or damage to third party property or individuals	Review adequacy of Public Liability Insurance	Clerk responsibility	Yearly
Paths and Open Spaces	Safety of the Public	Regular inspection of paths and open spaces by councillors and receipt of reports from parishioners. Use of funds to maintain paths and open spaces in good order.	Councillor with responsibility for the Environment	All regular Council Meetings
Public Liability	Loss of property or personal damage caused by action or inaction of council, councillors or officer or representative of the council	Insurance cover review adequacy Policies in place to cover special circumstances (e.g. Covid Pandemic)	Clerk responsibility	Yearly review and as needed.
Maintenance	Performance of assets or amenities, loss of income or performance	Annual maintenance inspection	Clerk responsibility	Yearly
Legal Powers	Illegal activity or payment	Educate Cllrs. as to their legal powers	Clerk responsibility	As req
Financial Records	Inadequate records	RFO check monthly + annual internal audit	Diary	Mthly
Minutes	Accurate and legal	Review at following meeting	Diary	Qrtly
Cllrs. interests	Conflict of interest	Update declarations of interest – Declarations each meeting	Diary – Clerk	As req
Data	Compliance with Data Protection Law	Allocate responsibility to individual Councillor/Officer. Ensure training for latest legislation up to date.	Clerk responsibility	As req
Web Site	Content legal	Annual check and changes only by Clerk and selected councillor	Diary	As req
	Disability requirements covered	Annual check by Clerk	Diary	Annual
	Content up to date	Regular checks by Clerk	Diary	As req