

# **EAST HORSLEY PARISH COUNCIL**

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## **RISK ASSESSMENT AND RISK MANAGEMENT POLICY**

**Adopted April 6<sup>th</sup> 2020**

Meeting Note 5

# **EAST HORSLEY PARISH COUNCIL**

## **RISK MANAGEMENT POLICY**

East Horsley Parish Council (EHPC) is committed to identifying and managing risks using the following procedures, and to ensuring that risks are maintained at an acceptable level. Any action that is felt necessary will be taken by the East Horsley Parish Council.

The Clerk will review risks on a regular basis, including any newly identified risks, and will report any issues to the Finance and Risk Committee (F&RC). The review will include identification of any unacceptable levels of risk.

The published guidance for Local Councils on Governance and Accountability makes the following observations regarding risk management.

1. Risk management is not just about financial management: it is about setting objectives and achieving them in order to deliver high quality public services.
2. The new approach places emphasis on local councils strengthening their own corporate governance arrangements, improving their stewardship of public funds and providing assurance to taxpayers.

It goes on to make the point that Members are ultimately responsible for risk management because risks threaten the achievement of policy objectives. Members should, therefore: -

1. take steps to identify key risks facing the Council
2. evaluate the potential consequences to the Council if an event identified as a risk takes place
3. decide upon appropriate measures to avoid, reduce or control the risk or its consequences.

To identify the risks facing a council, the Guidance recommends grouping the three main types of decisions that have to be taken into the following areas:

- (i) Areas where there may be scope to use insurance to help manage risk
- (ii) Areas where there may be scope to work with others to help manage risk
- (ii) Areas where there may be need for self-managed risk.

The risk assessment that follows is classified accordingly.

In May 2008 the Parish Councillor's Internal Auditor recommended that the Likelihood and Impact of the risks documented in the Risk Management Policy should be assessed as High, Medium, or Low, as an aid to assessing whether the Council's response to each risk is appropriate.

## SECTION 1: AREAS WHERE INSURANCE IS USED TO HELP MANAGE RISK

### 1A RISK IDENTIFICATIONS

- | Item  | Description/ Response  |
|-------|--|
| 1A(a) | <p><b>Risk of loss or damage to physical assets e.g. buildings, furniture, equipment and regalia (Likelihood - Low; Impact - Medium).</b></p> <p>All physical assets are insured. A policy is effected with a specialist insurance company and is renewed annually. Policy cover is accessed and amended as necessary.. Where possible assets are physically restrained eg seats, litter bins, office computer. Office cabinets are kept routinely locked and only unlocked when needed.</p> |
| 1A(b) | <p><b>Risk of damage to third party property or individuals as a result of the Council providing services or amenities to the public. (Likelihood - Medium; Impact - Medium).</b></p> <p>EHPC has a Public Liability Insurance of £10,000,000. It also has personal accident liability cover for employees, members and volunteers under the above policy.</p>   |
| 1a(c) | <p><b>Risk of consequential loss of income or the need to provide essential services following critical damage, loss or non-performance by a third party ie consequential loss. (Likelihood - Low; Impact - Low).</b></p> <p>Included in insurance policy cover.</p>   |
| 1A(d) | <p><b>Loss of cash through theft or dishonesty (fidelity guarantee). (Likelihood - Low; Impact - Low).</b></p> <p>The Council has Employee Dishonesty cover up to £175,000 for members and officials. <i>The Clerk brings the level of Council balances to the Council's attention each year so that the Council can consider and if appropriate alter the level of Fidelity Guarantee cover.</i></p>  |
| 1A(e) | <p><b>Legal and public liability as a consequence of asset ownership. (Likelihood - Low; Impact - Low).</b></p> <p>See 1A(b) above.</p>  |

### 1B INTERNAL CONTROLS TO HELP MANAGE RISK

- 1B(a) **Maintain an up-to-date Register of Assets and Investments**  
An Asset Register is compiled annually by the Responsible Financial Officer and presented to Council with the Annual Accounts each year. The Council currently has no investments.
- 1B(b) **Regular maintenance for physical assets**  
The Clerk and Councillors undertake regular inspections of the assets. Maintenance of assets, sites and equipment is undertaken on a responsive basis, in addition to budgeted Capital Projects for major refurbishment.
- 1B(c) **Annual Review of risk and the adequacy of insurance cover**  
The Responsible Financial Officer reviews the insurance cover annually, and if necessary makes recommendations to the Council, and updates cover as required.
- 1B(d) **Ensuring robustness of insurance providers**  
The Clerk reviews providers in the specialist area of Parish Council Insurance and

provides quotations to the F&RC. The asset valuation is reviewed each year to ensure that the cover provided by insurance is sufficient.

**1C INTERNAL AUDIT ASSURANCE**

**1C(a) Review of internal controls in place and their documentation**

Internal controls are reviewed as necessary by the Clerk and Internal Auditor. Recommendations from the Clerk and Internal Auditor are submitted through the Finance Committee to the Council.

**1C(b) Review of management arrangements regarding insurance cover**

This forms part of the Council review at time of annual renewal.

**1C(c) Testing of specific internal controls and reporting findings to management**

This is undertaken as part of the Internal Audit process. The Internal Audit Plan, which outlines the things to be tested in the audit is reviewed and approved each year by the F&RC. The audit includes rigorous inspection of the Council's financial records and accounting system and reconciliation with bank accounts and the Annual Return. Any reports on matters arising from the audit are presented to the F&RC and minuted accordingly.

## **SECTION 2: AREAS WHERE THERE IS SCOPE TO WORK WITH OTHERS TO HELP MANAGE RISK**

### **2A RISK IDENTIFICATION**

#### **2A(a) Security for vulnerable buildings, amenities or equipment. (Likelihood - Low; Impact - High).**

The Council's office is in the East Horsley Village Hall, which has a resident Caretaker who is responsible for ensuring the buildings are secure. The office is locked (along with filing cabinets and pedestals containing any valuables and confidential information) when not occupied and keys are available only to the Clerk, Council Chairman, and Chairman of the Planning Committee. The building is fully alarmed and has CCTV surveillance of vulnerable entry points. In the event of any breaches of security of the office and its contents, appropriate measures are taken as soon as practicable to re-secure the property.

#### **2A(b) Need for maintenance and repair of vulnerable buildings, amenities or equipment. (Likelihood - Low; Impact - Medium).**

Assets are inspected at appropriate intervals to identify any need for maintenance and repair – see 1B(b). The annual budget includes provision for maintenance of all council assets that require it. The Clerk is authorised to commit to expenditure of up to £500 in any one instance on emergency maintenance, minor repairs, and unavoidable replacement of existing assets and equipment. Contractors are used as needed, with quotations received in advance of all major work, and the Council has a time-and-materials contract with a local handyman for routine and minor items.

#### **2A(c) The provision of services being carried out under agency/partnership agreements with principal authorities**

Not currently applicable.

#### **2A(d) Risk of Improper Banking and Payment Transactions. (Likelihood - Low; Impact - High).**

Banking and Payment arrangements are reviewed annually by the Clerk, who makes recommendations for any changes if required to the full Council. Electronic Banking is widely used by the Council. Four Councillors are authorised to make payments, two must authorise each payment. When cheques are used two Councillors plus the Clerk must sign all cheques and check that amounts on cheques are consistent with cheque counterfoils and the associated invoices, and that payments are made in accordance with identified Council powers. Similarly any changes to banking arrangements such as creation or amendment of standing orders require two Councillors' and the Clerk's signatures. The integrity of the Council's internal accounting records is assured by a monthly reconciliation with bank statements received from the Bank, and each reconciliation is *reviewed and* signed off by a member of the F&RC quarterly. The full Council reviews all payments. Payment listings, including the Council's powers to incur each item of expenditure and the identity of Councillors approving each payment, are published in Council minutes.

#### **2A(e) Risks arising from ad-hoc provision of council amenities/facilities for events for local community groups. (Likelihood - Low; Impact - Low).**

Outside organisations are not allowed to use the Parish Office without the Clerk or a Councillor being present. The Council does not possess other facilities used by local

community groups.

**2A(f) Risks arising from the provision of professional services, contractors etc. (Likelihood - Low; Impact - Medium).**

Wherever possible the Council selects the provider of any professional service it requires from a range of qualified providers.. Any professionals whose services it uses should be well established and are often selected on recommendation, with preference given to local suppliers where possible. Contracts are conducted as set out in the Financial Regulations, 11. Contracts.. Contractors' public liability insurance cover is checked if any work is to be performed in a public place, with £5m minimum cover required. It is unlikely that any Council contracts would be large enough to come under EU procurement rules.

**2B INTERNAL CONTROLS**

**2B(a) Standing Orders and financial regulations dealing with the award of contracts for services or the purchase of capital equipment**

The Council has Standing Orders that govern the awarding of contracts. These were last *reviewed and updated in April 2018*.

**2B(b) Regular reporting on performance by contractors/suppliers**

The Clerk monitors the performance of routine suppliers (eg handyman, gardening contractor) and deals with any matters of concern as they occur.

**2B(c) Review of contracts**

Contracts are reviewed annually by the Clerk as part of the budget process.

**2B(d) Clear statements of management committee responsibility**

The delegated powers of the Finance & Administration and Planning committees are confirmed at the Council's Annual General Meeting each year at which members of committees are elected, and documented in the minutes of the AGM. Currently no budget is delegated to any committee.

**2B(e) Regular scrutiny of performance against targets including financial outturn against budgets**

The Clerk makes a quarterly presentation to full Council of quarterly income and expenditure outturn plus year end outturn forecast, with commentary on variances and changed assumptions. Project milestones and progress are reported to Councillors in an annex to each council meeting agenda. Council actions completed and outstanding are reported in an annex to each council meeting agenda.

**2B(f) Arrangements to detect and deter fraud and/or corruption.**

Invoices are subjected to scrutiny by the Clerk. All payments, standing orders, and direct debit mandates require the signatures of the Clerk and two councillors. Councillors sign cheques and initial the matching cheque counterfoil, reconcile the cheque to the invoice, and reconcile the payment details on a cheque signature list. Details of all payments made and standing orders and direct debit mandates currently in force are listed in sequence in published Council minutes. The Internal Auditor inspects financial records at random and reconciles selected payments through the invoice/ cheque/ power to make payment/ Council approval of payment/ accounting

record/ bank statement chain.

**2B(g) Regular bank reconciliations, independently reviewed**

Bank statements are received monthly and are seen by the Clerk. Bank accounts are reconciled each month with the Council's accounting system and any discrepancies followed up with the Bank and reported to Council. Reconciliation statements are presented to Councillors as part of the process of approving each year's accounts, and are submitted for external audit.

**2C INTERNAL AUDIT ASSURANCE**

**2C(a) Review of internal controls in place and their documentation**

The Internal Auditor publishes an Internal Audit Plan each year which is reviewed and approved by the F&RMC. Internal controls are reviewed as necessary by the Clerk and Internal Auditor. Recommendations from the Clerk and Internal Auditor are submitted to Council through the Finance Committee.

**2C(b) Review of minutes to ensure legal powers are available and the basis of the powers recorded and correctly applied**

The Clerk undertakes to ensure that the council does not act 'Ultra Vires' when a decision is taken. It is recorded if the council decides against the Clerk's advice. Where appropriate, legal powers bestowed on the council will be recorded in the minutes against decisions taken. The Council's legal powers are also recorded against every item of expenditure that is authorised. The minutes of meetings are also available for review during the internal audit process, and are subject to random inspection by the external auditor.

**2C(c) Review and testing of arrangements to prevent and detect fraud and corruption**

The procedures for use of Standing Orders, internal controls, and strict review of all payments by Council, and subsequent inspection at random by the Internal Auditor, are all methods that contribute to prevent and deter fraud and corruption.

**2C(d) Review of adequacy of insurance cover provided by suppliers**

Any contractors working for EHPC are asked for proof of insurance cover and copies taken of their insurance certificate.

**2C(e) Testing of specific internal controls and report findings to management**

This is undertaken as part of the annual internal audit process. Reports on any matters arising are presented to the Council through the Finance and Risk Management Committee, and minuted accordingly.

## SECTION 3: AREAS WHERE THERE IS SOME NEED TO SELF-MANAGE RISK

### 3A RISK IDENTIFICATION

**3A(a) Need to keep proper financial records in accordance with statutory requirements. (Likelihood - Low; Impact – High).**

Financial records kept in accordance with the statutory requirements fall within the responsibility of the Finance & Risk Committee and are reviewed as part of the internal and external audit processes. The computerised accounting system used (OMEGA) is a specialised local authority accounting system conforming to statutory requirements. The system is reconciled to bank statements monthly, and random checks are carried out by the Internal auditor.

**3A(b) Need to ensure all business activities are within legal powers applicable to parish councils. (Likelihood - Medium; Impact - Medium).**

See Section 2C paragraph (b). In addition the Council (and individual councillors) can where necessary seek advice from the Surrey County Association of Town and Parish Councils (SCAPTC), to which the Council belongs.

**3A(c) Need to comply with restrictions on borrowing. (Likelihood - Low; Impact - Low).**

All borrowing must be authorised by the Council and reported to the external auditor.

**3A(d) Need to ensure that all PAYE requirements are met under employment law and HMRC regulations. (Likelihood - Low; Impact - Medium).**

PAYE and NI calculations are made by an external agency. The Council makes payments of PAYE tax deductions and employer and employee NI contributions to HMRC quarterly electronically.

Salary expense forecasts are undertaken as part of the budget setting process. Adjustments to pay resulting from national NALC/SLCC pay agreements to which the Council is subject are approved by the Chairman and Vice Chairman of the Council. Any other changes to pay and terms and conditions of employments are approved by the full Council. The chairman is aware of the need for independent advice on employer obligations and liabilities and takes independent external advice as necessary.

**3A(e) Need to ensure all VAT requirements are met under HMRC regulations. (Likelihood - Low; Impact - Low).**

All such requirements are met by the Responsible Financial Officer and the Internal Audit process. VAT records are maintained by the Council's accounting system which keeps track of all payments to suppliers where VAT may be reclaimed. VAT refunds are claimed half-yearly or yearly in accordance with HMRC regulations.

**3A(f) Need to ensure the adequacy of the annual precept within sound budgeting arrangements. (Likelihood - Low; Impact - High).**

Council budgets are drafted by the Clerk and reviewed by the Finance & Risk Management Committee prior to approval by the full Council in accordance with the Council's budget setting procedure. The precept is set by reference to planned expenditure and the level of Council reserves. Details of each year's proposed budget and annual precept are made available to local residents through a parish council newsletter, and residents' feedback on both expenditure and precept plans taken into account before the budget and precept are finalised. The Clerk presents quarterly



income and expenditure reports to the full Council which include a forecast yearend outturn comparison with the budget.

**3A(g) Monitoring of performance against agreed standards under partnership agreements. (Likelihood - Low; Impact - Low).**  
No partnership agreements currently in force.

**3A(h) Need to ensure the proper use of funds granted to local community bodies under specific powers or Section 137. (Likelihood - Medium; Impact - Medium).**  
Grant applications are considered by the full Council. All Section 137 grants and expenditures are reported separately in the annual accounts. Local community bodies in receipt of repeated funding from year to year are asked to present their published annual reports to the full Council and to report on the use made by them of the funding provided by the Council. The Clerk, as Responsible Financial Officer, is accountable for ensuring that all payments are legal and made in accordance with current legislation. The Council require applicants for grants will be asked to complete a form recording details of the applicant, the purpose of the grant, and financial details of the applicant including other sources of income etc. The information is designed to inform Councillors when considering the grant application.

**3A(i) Need for proper, timely, and accurate reporting of Council business in the minutes. (Likelihood - Low; Impact - Low).**  
Council minutes are prepared by the Clerk. They are distributed to members in advance of the subsequent meeting, verified as a correct record as the first business of that meeting and signed at the meeting. Failure to do so is recorded. Actions and resolutions from committee minutes are adopted at the next council meeting. Approval of Committee minutes is documented in the minutes of the full council meeting at which they are presented.

**3A(j) Need to respond to electors wishing to exercise their rights of inspection. (Likelihood - Low; Impact - Low).**  
The rights of inspection by electors are adhered to in accordance with current legislation. In accordance with the Freedom of Information Act, all relevant documents are available on demand (during office hours) or by post and in addition, meeting agendas and minutes will be available on the council's website once completed. The Council in September 2018 agreed a new Model Information Publication Scheme in accordance with guidance from the Information Commissioner's Office.

**3A(k) Need to meet the laid down timetables when responding to consultation invitations. (Likelihood - Low; Impact - Low).**  
Every effort is made to meet specified timetables when responding to consultation invitations.

**3A(l) Need for effective document control. (Likelihood - Low; Impact - Low).**  
Paperwork is retained in accordance with national guidelines and is available for viewing by Councillors and others during office hours. All legal and other significant incoming mail is notified to the Council or to the Chairman. A computer record is kept of material outgoing correspondence.

3A

**3A(m) Need for a Register of Members' Interests and gifts and hospitality to be in place, complete, accurate and up to date. (Likelihood - Low; Impact - Medium).**

The members' register of interests is held by the Clerk and a copy is held by Guildford Borough Council. To the best of the Clerk's knowledge these are accurate and up-to-date. It is the responsibility of members to notify the Clerk of changes and gifts, and members are reminded to declare any new interests at the start of each Council meeting.

**3A(n) Need to meet Parish Council's responsibilities as participating employer within the Surrey Local Government Pension Scheme. (Likelihood - Low; Impact - Low).**

Employees of the Council are eligible for membership of the LGPS. The Council is responsible for paying employer contributions in accordance with the rules of the scheme, and remitting employee contributions, to the LGPS every month. The LGPS notifies the Council of any revisions to employer contribution rates and any other changes to employer obligations at the start of each financial year. The Clerk reports all such changes and their financial impact on the Council to the Finance and Risk Management Committee. A return is made to the LGPS each year summarising the annual salary paid to each employee and the employer and employee pension contributions remitted to the scheme.

**3B INTERNAL CONTROLS**

**3B(a) Regular scrutiny of financial records and proper arrangements for the approval of expenditure**

Comprehensive measures are in place for the internal and external approval of expenditure, as described elsewhere, and for the scrutiny of the Council's records.

**3B(b) Recording in the minutes the precise powers under which expenditure is being approved**

See Section 2C Internal Audit Assurance paragraph (b).

**3B(c) Regular returns to the Inland Revenue; contracts of employment for all staff, annually reviewed by the Council, systems of updating records for any changes in relevant legislation**

Inland Revenue returns are duly completed by an external agency (see paragraph (e) of section 3A above). Salaries are calculated by an outside agency. Any staffing issues are referred in the first instance to the chairman of the Finance & Risk Management Committee for resolution. The Clerk has a contract of employment based on the NALC Model Contract of Employment for Parish Clerks which includes formal provisions for handling grievances should any arise. The Clerk's rate of pay is in accordance with the national pay agreements renewed annually between the National Association of Local Councils and the Society of Local Council Clerks.

**3B(d) Regular returns of VAT**

The Clerk as RFO is responsible for VAT returns (see paragraph (e) of section 3A above) and these are subject to review by the Finance & Risk Management Committee and internal auditor. The Council's accounting system provides a reconciliation of VAT transactions with other financial records.

**3B(e) Systems for staff performance measurement and staff development**

The Clerk's performance appraisals are undertaken by the Chairman and Vice Chairman of the Parish Council and any actions arising are reported to and approved by the full Council. A new appraisal is completed each year. The Finance & Risk Management Committee is responsible for ensuring that the RFO is adequately trained in all financial matters that relate to council business. The Clerk is responsible in the first instance for identifying any personal development needs and suggesting appropriate training for approval by the full Council.

**3B(f) Procedures for dealing with and monitoring grants, or loans, made or received**

Where appropriate any obligation by the Council to account to any external bodies for monies received will be minuted and the Clerk will ensure that such accounting returns are made.

**3B(g) Minutes properly numbered and paginated with a master copy kept in safekeeping**

All Council and Committee minutes are correctly numbered and page numbered. These are loose leaf and signed copies are sent to Surrey Records Office at appropriate intervals. Further copies are retained in the Council Offices and maintained in electronic backups.

**3B(h) Documented procedures to deal with enquiries from the public**

Calls, emails and letters are dealt with as soon as practicable unless referred to council or committee. In such cases, acknowledgement of enquiry is made.

**3B(i) Documented procedures to deal with responses to consultation requests**

Consultation requests may be referred to an appropriate committee and if necessary further delegated to a working group. Significant issues may be considered by the full Council and the response minuted.

**3B(j) Power of Wellbeing**

The clerk shall ensure that all criteria for adopting the General Power of Competence are met. Including the Clerk's qualification CILCA. Formal adoption will be made at the first meeting after local elections.

**3B(k) Documented procedures for document receipt, circulation, response, handling and filing**

The Clerk receives all mail. Relevant mail is filed or notified to the Council or a committee for consideration or for information. Mail for administrative action is dealt with by the Clerk and filed when actions are completed. The Clerk notifies each Council meeting of significant documents received since the previous Council meeting. Aged filed documentation is weeded out at intervals by the Clerk in line with the Data Retention Policy agreed by the Council in January. Old minute books are lodged with the Surrey County Archive and other important documents (legal agreements etc) are lodged with the Council's solicitor.

**3B(l) Procedures in place for recording and monitoring members' interest and gifts and hospitality received**

See Section 3A paragraph (m).

**3B(m) Adoption of Codes of Conduct for members and employees**

The Council adopted the GBC Code of Conduct as set out in Standing Orders Annexe 1

May 2012 Employees' Code of Conduct is in accordance with their individual contracts of employment. At present there is no statutory code of conduct for local government employees.

**3B(n) Prior Council approval before expenditure is initiated or committed to**

The Clerk submits each year's budget for scrutiny by the F&RMC and for approval by the full Council. Once a budget is approved, the Clerk has authority to commit expenditure on routine or recurrent items for which an unspent balance exists within an approved budget line (for example stationery or street light repairs) and on items where a previous Council resolution was agreed to incur expenditure.

Except for unbudgeted expenditure on maintenance, repair, and asset replacement of up to £500 as detailed in section 2A (b), the Clerk may not initiate or commit the Council to any unbudgeted expenditure of more than **£500** without informing the Chairman and/or a prior resolution of the Council to incur such expenditure.

**3B(o) GDPR**

The clerk is the data controller for the Parish Council. It is the clerk's responsibility to ensure all personal data is processed and controlled within the General Data Protection Regulations 2018

**3B(p) Computer data security**

All necessary procedures, accounting information, and documents are computerised and all relevant areas of the office computer including email records are backed up weekly to external hard drives. Two external hard drives are employed to take a full copy of the entire contents of the office computer every month, and weekly incremental updates of this information are also taken. One external hard drive is kept under lock and key when not in use. The second hard drive is held off site by the RFO. The hard drives are alternated monthly. The data recovery process is tested at quarterly intervals.

The office computer is protected by user password as are email accounts, ISP membership details, operating system, and computer BIOS. A separate password is required to access the Omega FD accounting package. The computer is protected by a comprehensive antivirus/ antispyware/ firewall/ email scanning package which is renewed annually. A separate hardware-based firewall operates in the ADSL modem used for Internet access. Operating system updates and antivirus updates are downloaded and installed automatically to ensure the latest system software currency. Application data files are stored on separate logical storage devices from operating system and application software files, to facilitate recovery if the operating system becomes corrupt or requires reinstallation.

**3B(q) Valuable documents**

Legal documents such as deeds, leases, etc are lodged with the Council's solicitor and copies retained in the Council Office.

**3B(r) Contingency planning**

The Council has contingency arrangements in place to cover sudden departure or unavailability of the Clerk. The Chairman of the Council has full duplicates of all Council keys and recent office computer backup data. In addition the Chairman holds a copy of documented day to day parish office financial and administrative procedures,

including details of all necessary computer passwords and Internet Service Provider account details. The Chairman is able to monitor the office answerphone and incoming email remotely if the Clerk is absent for any reason. The Council also has access to the resources of SALC should the Clerk be unexpectedly absent for any reason or should it be necessary to recruit a new Clerk or arrange a temporary replacement.

### **3C INTERNAL AUDIT ASSURANCE**

#### **3C(a) Review of internal controls in place and their documentation**

Internal controls are reviewed as necessary by the Clerk and Internal Auditor. Recommendations from the Clerk and Internal Auditor are submitted to Council through its Finance & Risk Management Committee.

#### **3C(b) Review of minutes to ensure legal powers in place, recorded and correctly applied**

See Section 2C paragraph (b).

#### **3C(c) Testing of income and expenditure from minutes to accounts package, from bank statements to accounts package, from accounts package to annual returns etc**

The testing of these procedures forms part of the internal controls and accounting system reconciliation procedures currently in place. The system is also tested during the audit process.

#### **3C(d) Review and testing of arrangements to prevent and detect fraud and corruption**

See Section 2c paragraph (c).

#### **3C(e) Testing of specific internal controls and reporting findings to management**

Where appropriate, the results of such testing will be reported to the Finance & Risk Management Committee. Any issues and actions arising are reported to the full Council. Similar reporting to Council will be made as part of the internal audit.

*Approved by the Council March*

*2019*