

**Bures Joint Cemetery Authority**  
**Risk Assessment**

- Scale:**
- 1 Authority unable to operate.
  - 2 Authority can only operate with additional outside assistance.
  - 3 The working of the Authority is hindered, but can operate in some functions.

- Likelihood:**
- 1 A very real danger requiring immediate action.
  - 2 Could happen and plans should be made to avoid.
  - 3 Unlikely to happen, but must be aware.

	<b>Risk</b>	<b>Likelihood</b>	<b>Scale</b>	<b>Prevention</b>	<b>Action</b>
<b>1</b>	<b>Operational</b>				
A	All Members resign/fail to attend, no quorum	2	1	Keep Members motivated All Members to attend training Be aware of issues	Seek advice from BDC/SALC concerning election or co-option.
B	Clerk leaves without notice or is unable to carry out duties	2	2	Deputy to be nominated from Members to take over in an emergency	Seek volunteer. Training for volunteer. Member to stand in for Clerk in event of no Clerk. Cllr Jan Aries nominated. RFO to be sought from SALC/EALC if urgently needed.
C	Administrative error, Authority acts without legal power	2	3	Clerk to obtain legal advice from SALC as required	Clerk to monitor decisions. Training of Members
D	Code of conduct not observed	2	3	Code to be understood by all Members	Copy of code issued to all Members. Training of Members.
E	Standing orders not observed	2	3	Orders to be understood by all Members	Copy of orders to be issued to all Members. Training of Members.

<b>2</b>	<b>Administrative</b>				
A	Loss of records	2	3	Secure storage of paper records and back-up of computer records	Clerk to be provided with adequate storage facilities. Clerk to confirm and internal audit to check.
B	Computer failure	2	3	Have good recovery procedures	Clerk to arrange (memory stick and CD backup). Internal audit to check.
C	Inadequate insurance	2	3	Comprehensive inventory of Authority property and 6 monthly check of risks	Clerk to monitor. Internal audit to check.
D	Data Breach	2	3	All Members to be aware of GDPR regulations and individual responsibilities	Data Breach to be reported to Clerk for any necessary action.
<b>3</b>	<b>Financial</b>				
A	Theft of assets – cash or property	2	3	Adequate insurance and audit (internal and external)	Frequent checks by Chairman.
B	False accounting or fraud	2	3	Proper accounting procedures to be applied, insurance and internal audit.	Members to scrutinise invoices, cheques etc.
C	Failure to manage budget properly	2	3	Current financial statement to be scrutinised at every meeting.	Clerk to provide statement with Agenda for meetings.
D	Inappropriate contracting procedures	2	3	Correct tendering procedures to be followed.	Clerk to advise on procurement procedure.
E	Authority incurs bad debts	2	3	Authority to review all debts at each meeting	Clerk to provide information

Reviewed & adopted at a meeting held on 19<sup>th</sup> June 2023 – next review June 2024

