



Ogbourne St George Parish Council

Financial Risk Assessment

Version:2024

To Be Reviewed Annually

Version	Date	Action
2020	9 th July 2020	Adopted Minute Ref FC20/21/041
2021	27 th May 2021	Reapproved Minute Ref FC21/22/025
2022	12 th May 2022	Reapproved Minute Ref FC22/23/024
2024	9 th March 2024	Reapproved Minute Ref FC23/24/0167
2025	May 2025	For Re-Approval

OGBOURNE PARISH COUNCIL – FINANCIAL RISK ASSESSMENT

1. The greatest risk to the Parish Council is not being able to deliver the activities or services expected of the Council.
2. Risk management is not just about financial management; it is about achieving the objectives of the organisation to deliver high quality public services. The failure to manage risks effectively can be expensive in terms of litigation and reputation, and Council's ability to achieve desired targets.
3. The local council audit seeks to address these issues by placing emphasis on local councils strengthening their own corporate governance arrangements, improving their stewardship of public funds and providing assurance to taxpayers.

Reference Key:

C – Councillor propriety, E – Employment & skills, F – Finance, G – Governmental, IP – Injury to Public/3rd Party Damage, L – Legal, PA – Physical Assets

Probability: How likely the event is to occur

LOW: Expected to occur infrequently **MED:** Expected to occur frequently **HIGH:** Expected to occur

Severity: How severe an outcome or effect on the Council.

LOW: Small impact **MED:** Medium impact **HIGH:** Severe impact

Cross referencing the likelihood with the severity determines the Risk

RISK	Probability			
Severity		LOW	MED	HIGH
	LOW	LOW	MED	HIGH
	MED	MED	MED	HIGH
	HIGH	HIGH	HIGH	HIGH

In all cases, controls are needed to reduce the Risk into a green or yellow box A MED risk can be either green or yellow and HIGH risk can be either yellow or red – in all cases it is the colour of the box that is most important.

Ref.	Risk Identification	Sev	Prob	Review Trigger/Tests	Internal Control	Internal Audit Assurance/Frequency	Review of audit assurances	Last Review	Next Planned Review
C1	Council becomes dominated by one or two individuals, or cliques form	M	L	<ul style="list-style-type: none"> • Adverse press articles • Complaints • Incidents at meetings 	<ul style="list-style-type: none"> • Clear Standing Orders regarding conduct of meetings and Conflict of Interests 	<ul style="list-style-type: none"> • Independent review of Minutes & Standing orders – Annually. 	<ul style="list-style-type: none"> • Internal audit review of Minutes of Council & Finance, Human Resources Sub-Committee • Review & re-adopt Standing Orders & Financial Regulations annually 	<ul style="list-style-type: none"> • June 2023 Audit • Revised Standing Orders and Financial Regulations adopted by Council with small modifications to maintain close alignment with national standard. Re-approved Annually. 	<ul style="list-style-type: none"> • Internal Audit May-June 2024 • As prompted by Internal Auditor, WALC or SLCC Re-adoption due by Council in May 2024.

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C2	Councillors benefiting from being on Council.	M	L	<ul style="list-style-type: none"> Adverse press articles Complaints Accusations 	<ul style="list-style-type: none"> Clear Standing Orders Open system of payment Ensuring all are fully aware of the Code of Conduct 	<ul style="list-style-type: none"> Review of Standing orders and payments to Councillors against Code of Conduct – Annually. 	<ul style="list-style-type: none"> Confirm no payments were made to Councillors except in reimbursement for items purchased on Council's behalf. Review & re-adopt Standing Orders & Financial Regulations 	<ul style="list-style-type: none"> Revised Standing Orders and Financial Regulations adopted by Council with small modifications to maintain close alignment with national standard. Re-approved Annually. 	<ul style="list-style-type: none"> Internal Audit May-June 2024 As prompted by Internal Auditor, WALC or SLCC Re-adoption due by Council in May 2024.
C3	Register of Members' interests, gifts and hospitality is in place, complete, accurate and up to date.	M	L	<ul style="list-style-type: none"> Complaint about members 	<ul style="list-style-type: none"> Procedures in place for recording and monitoring members' interests and gifts 	<ul style="list-style-type: none"> Testing of disclosures - Annually. 	<ul style="list-style-type: none"> Wiltshire Council maintains a record of all disclosures and annual review of Declarations of Interest 	<ul style="list-style-type: none"> All Councillors details are now registered electronically with Wiltshire Council by the Clerk. 	<ul style="list-style-type: none"> By Wiltshire Council as required. Annually by Parish Clerk
C4	Conflicts Of Interest	H	L	<ul style="list-style-type: none"> Complaint about members 	<ul style="list-style-type: none"> Declarations of interest by members are made at each council meeting (where necessary). An agenda item also prompts members to do so. 		<ul style="list-style-type: none"> Wiltshire Council maintains a record of all disclosures and annual review of Declarations of Interest 	<ul style="list-style-type: none"> All Councillors details are now registered electronically with Wiltshire Council by the Clerk. 	<ul style="list-style-type: none"> By Wiltshire Council as required. Annually by Parish Clerk
E1	Council lacks relevant skills and commitment or has insufficient data regarding available skills	M	M	<ul style="list-style-type: none"> First intake of new Councillors or/staff WALC training reminders Council fails to achieve goals Poor value for precept money Low attendance 	<ul style="list-style-type: none"> Ensure Councillors and staff are aware of training courses and are encouraged to attend. Funds set aside annually for training purposes. Staff and Councillor training record to be implemented and maintained up to date. 	<ul style="list-style-type: none"> Review level of training budget - Annually Review of attendance at meetings (Cllrs) & work (staff) – Monthly. 	<ul style="list-style-type: none"> Review training budget. Staff and Councillor training record to be implemented and maintained up to date by the Clerk. Attendance at meetings and 	<ul style="list-style-type: none"> Reviewed during precept-setting process in January 2024. To be updated by Clerk as training occurs. 	<ul style="list-style-type: none"> Precept setting in January 2025 To be updated by Clerk as training occurs. To be reviewed by Clerk – ongoing.

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							work is subject to ongoing review.		
E2	Employment of staff and payroll	H	L	<ul style="list-style-type: none"> • Loss or recruitment of staff member • WALC pay updates. 	<ul style="list-style-type: none"> • Approval for the employment of all staff and annual remuneration levels reflected in Council minutes – updated as required. • Current and up to date contracts of employment held for staff members. • Annual Appraisal of Staff 	<ul style="list-style-type: none"> • Review minutes for evidence of approval for staff employment and levels of remuneration. • Review staff contracts. 	<ul style="list-style-type: none"> • Minutes subject to Internal Audit review. • Review and update staff contracts as required. • Obtain Council approval & signatures of staff members. 	<ul style="list-style-type: none"> • June 2023 Audit • Parish Clerk contract approved by Council in 2019 – Clerk still in post. • Contract conforms to National “Green Book” 	<ul style="list-style-type: none"> • Internal Audit May-June 2024 • As prompted by Internal Auditor, WALC or SLCC
F1	Authorisation and control of supply of goods and services to Council	H	L	<ul style="list-style-type: none"> • Unauthorized expenditure • Breach of financial regulations 	<ul style="list-style-type: none"> • All goods and services obtained are in accordance with Council minutes and adhere to “best value/practice” principles. • Financial Regulations of Council are adhered to for all Council purchases/services. • Strict control over all expenditure is maintained and the Clerk provides a detailed list to monthly Council meetings. 	<ul style="list-style-type: none"> • Review of minutes to ensure continuity and completeness of expenditure items and listings approved by Council - Annually. • Review of expenditure controls to ensure in accordance with Financial Regulations - Annually. 	<ul style="list-style-type: none"> • Minutes and expenditure controls subject to Internal Audit review. 	<ul style="list-style-type: none"> • June 2023 Audit • Updated Financial Regulations approved by Council May 2023. 	<ul style="list-style-type: none"> • Internal Audit May-June 2024
F2	Ensuring all requirements are met under customs and excise regulations	M	L	<ul style="list-style-type: none"> • VAT returns submitted late or returned. • Visit by Customs & Excise officer 	<ul style="list-style-type: none"> • Regular returns of VAT – at least Annually • Training the responsible officer in matters of VAT and other taxation issues as necessary. • Obtaining prior approval from HM or 	<ul style="list-style-type: none"> • Check reports - Annually 	<ul style="list-style-type: none"> • VAT 126 Return 	<ul style="list-style-type: none"> • VAT 126 Returns submitted and reimbursed to April 2023 	<ul style="list-style-type: none"> • Submit next VAT 126 Return following Y/E Close 2024 • Continually review actual and expected exempt business expenditure to assess impact on de minimis limit.

Ref.	Risk Identification	Sev	Prob	Review Trigger/Tests	Internal Control	Internal Audit Assurance/Frequency	Review of audit assurances	Last Review	Next Planned Review
					recourse to VAT specialist				
F3	Ensuring the adequacy of the annual precept within sound budgeting arrangements	H	L	<ul style="list-style-type: none"> • Unexpected expense • Unplanned expense 	<ul style="list-style-type: none"> • Report budget progress on a regular basis. 	<ul style="list-style-type: none"> • Review performance against budget monthly 	<ul style="list-style-type: none"> • Budget Monitoring statement submitted to Council, through the Finance Committee for review 	<ul style="list-style-type: none"> • Budget monitoring information for 2024/25 submitted to Council December 2023 	<ul style="list-style-type: none"> • Draft budget with projects prepared for December meeting with Final budget in January for precept agreements. • Submit budget monitoring statement to Council quarterly.
F4	Ensuring the proper use of funds granted to local community bodies under specific powers or under s.137.	M	L	<ul style="list-style-type: none"> • Donation request • Investigation into use of funds 	<ul style="list-style-type: none"> • Record clearly in Minutes • Maintain a separate record for s.137 expenditure. • Specify proper use by letter accompanying donation. • Require feedback on correct donation use 	<ul style="list-style-type: none"> • Review of Minutes – Annually • Review of Accounts – Annually 	<ul style="list-style-type: none"> • Minutes subject to Internal Audit review. • Accounts reviewed annually by auditors 	<ul style="list-style-type: none"> • Internal audit June 2023 	<ul style="list-style-type: none"> • Internal Audit May-June 2024 • As prompted by Internal Auditor, WALC or SLCC
F5	Maintenance and retention of proper financial records in accordance with statutory requirements	M	L	<ul style="list-style-type: none"> • Financial records unavailable or incomplete 	<ul style="list-style-type: none"> • Regular scrutiny of financial records. • Proper arrangements for the approval of expenditure 	<ul style="list-style-type: none"> • Review of internal controls in place and their documentation - Annually. • 	<ul style="list-style-type: none"> • Financial records are subject to ongoing review by Finance Chair throughout the year and annually by Internal Auditor. • 	<ul style="list-style-type: none"> • Internal audit June 2023 	<ul style="list-style-type: none"> • Regular review of financial reports throughout the year by Council • Internal audit May/June 2024
F6	Poor reporting to Council	H	L	<ul style="list-style-type: none"> • Matter raised at meeting. 	<ul style="list-style-type: none"> • Timely and accurate financial reporting • Clear instructions to RFO • Regular project reporting 	<ul style="list-style-type: none"> • Review of budget monitoring statements (3 times a year) or other financial reports to Council - Monthly. 	<ul style="list-style-type: none"> • Budget monitoring statement submitted to Council or Finance 	<ul style="list-style-type: none"> • Internal audit June 2023 	<ul style="list-style-type: none"> • Regular review of financial reports throughout the year by Council • Internal audit May/June 2024

Ref.	Risk Identification	Sev	Prob	Review Trigger/Tests	Internal Control	Internal Audit Assurance/Frequency	Review of audit assurances	Last Review	Next Planned Review
							Committee for review. • Review of Income & Expenditure reports by Council or Finance Committee		
F7	Banking arrangements including borrowing and lending	H	L	<ul style="list-style-type: none"> • Prior review of powers, authorisation & controls. 	<ul style="list-style-type: none"> • All banking and investment arrangements to be approved by Council and Finance Committee and appropriately minted. • All bank accounts subject to appropriate signatory levels. • All bank account withdrawals/transfers to be appropriately authorised by Council and Finance Committee. • Arrangements to detect and deter fraud and/or corruption. • Bank reconciliations to be independently reviewed by nominated Councillors 	<ul style="list-style-type: none"> • Review of internal controls in place and their documentation – Annually • Check that secure storage arrangements are being maintained - Quarterly. • Review of Minutes to ensure legal powers are available and the basis of the powers recorded are correctly applied - Annually. • Independent review of banking authorities and bank reconciliations - Quarterly. • Annual review of interest-bearing accounts 	<ul style="list-style-type: none"> • Review of internal controls carried out at Internal Audit. • Bank reconciliations subject to regular review by Finance Chairman. • Parish Council covered by FSCS compensation scheme (up to £85,000) 	<ul style="list-style-type: none"> • Internal audit June 2023 • Regular (at least quarterly) review of Bank Reconciliations • On-going bank account access on-line to Councillors 	<ul style="list-style-type: none"> • Regular review of financial reports throughout the year by Council • Internal audit May/June 2024
F8	Loss of cash through theft or dishonesty	M	L	<ul style="list-style-type: none"> • Upon actual loss • Upon review of Fidelity Guarantee insurance cover 	<ul style="list-style-type: none"> • Adequate physical security arrangements • Financial procedures in place including prompt banking of cash • Adequate insurance cover 	<ul style="list-style-type: none"> • Review insurance cover (Fidelity Guarantee) - Annually • Review and testing of arrangements to prevent and detect fraud and corruption - Annually. • Testing of income and expenditure from Minutes to cashbook, 	<ul style="list-style-type: none"> • Review the level of Fidelity cover for Councillors & staff. • Income & expenditure reports to be scrutinised by nominated Councillors then considered & 	<ul style="list-style-type: none"> • Internal audit June 2023 • Regular (at least quarterly) review of Bank Reconciliations • On-going bank account access on-line to Councillors 	<ul style="list-style-type: none"> • Review of insurance to be carried out at renewal. • Internal audit May/June 2024

Ref.	Risk Identification	Sev	Prob	Review Trigger/Tests	Internal Control	Internal Audit Assurance/Frequency	Review of audit assurances	Last Review	Next Planned Review
						from bank statements to cashbook, from Minutes to statements etc. Annually.	approved each month by Council. Also subject to Internal Audit review.	• Consideration to be given to fix Asset tags to major items of Council equipment	
F9	Financial risk associated with both Freedom of Information Requests and Data Subject Access Requests	M	L	<ul style="list-style-type: none"> Request under Freedom of Information Act Request under the GDPR16 and DPA18 	<ul style="list-style-type: none"> Report all requests to Council at the first opportunity. All requests passed to the Councils appointed Data Controller 	<ul style="list-style-type: none"> Identify all costs associated with meeting any request. 	<ul style="list-style-type: none"> Finance Committee to carry out an annual review of any expenditure on FOI requests 	<ul style="list-style-type: none"> No onerous requests received 	<ul style="list-style-type: none"> On-going by Council
F10	Financial Risk for large investments or purchases	M	L	<ul style="list-style-type: none"> Large spend items carry enhanced risk 	<ul style="list-style-type: none"> Spend decisions about £5000 should have a separate risk assessment to ensure Council decisions are taken soundly 	<ul style="list-style-type: none"> As part of decision process for each item 	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> On-going 	<ul style="list-style-type: none"> On-going
G1	Meeting the laid down timetables when responding to consultation invitation.	M	L	<ul style="list-style-type: none"> Consultation questions Non-participation 	<ul style="list-style-type: none"> Documented procedures to deal with responses or consultation requests. 	<ul style="list-style-type: none"> Review consultation responses - Annually 	<ul style="list-style-type: none"> All consultation requests are tabled for Council or on the appropriate Committee agenda. They are dealt with by Council, Committee or working party as appropriate to ensure timely response. 	<ul style="list-style-type: none"> The Council continues to meet consultation deadlines for planning applications. 	<ul style="list-style-type: none"> To deadline required by Planning/Unitary Authority or Central Government office.
G2	Meeting the requirements for Local Council Award Scheme or other accreditation	L	L	<ul style="list-style-type: none"> No. of elected members rises above or falls below specified level. Training review 	<ul style="list-style-type: none"> Monitoring arrangements by the Council regarding the Local Council Award Scheme. 	<ul style="list-style-type: none"> Regular review of eligibility vs. requirements – Normally every four years 	<ul style="list-style-type: none"> Council statement of eligibility or ineligibility 	<ul style="list-style-type: none"> Council is pursuing LCA Status 	<ul style="list-style-type: none"> May 2024
IP1	Provision of amenities/facilities to the local community generally	M	L	<ul style="list-style-type: none"> Regular documented inspections 	<ul style="list-style-type: none"> Ensure all amenities, facilities are maintained to appropriate level 	<ul style="list-style-type: none"> Review of adequacy of insurance cover - Annually or as required 	<ul style="list-style-type: none"> Council's open spaces are maintained to the appropriate 	<ul style="list-style-type: none"> Maintenance is ongoing. Handyman contract in 	<ul style="list-style-type: none"> Ongoing

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							level by contractors. • Council's public toilets are cleaned and maintained to the appropriate level by the contractor.	place (from March 2024) • Toilet Contract in place for 3 years. • Known contractors for maintenance and work	
IP2	The risk of damage to third party property or individuals as a consequence of the Council providing services or amenities to the public.	M	L	<ul style="list-style-type: none"> Complaint or incident Play area inspection. Insurance renewal 	<ul style="list-style-type: none"> Regular maintenance arrangements for physical assets Compliance with Health & Safety arrangements Appropriate training for responsible Councillors and Clerk. 	• Review of insurance cover (public liability) - Annually	<ul style="list-style-type: none"> Play equipment is maintained to the appropriate level of safety and this is verified by weekly site visits. Play Areas are subject to annual inspection by RoSPA 	<ul style="list-style-type: none"> Councillors inspect Play Areas weekly. Annual external Play Area inspections were carried out in 2023. 	<ul style="list-style-type: none"> Ongoing Weekly Councillor site inspections - ongoing. The level of Public Liability cover should be reviewed at renewal
L1	Council members do not constitute a quorum or number of members attending a Council meeting does not constitute a quorum.	M	L	<ul style="list-style-type: none"> Meeting cancelled for attendance below quorum Holiday periods 	<ul style="list-style-type: none"> Ensure awareness of Wiltshire Council /legal procedure for recruitment/election of additional members. Secure quorum in advance of meetings if in doubt. 	• Review of Minutes - Annually	• Minutes are subject to annual Internal Audit review.	• Internal audit June 2023	• Internal audit May/June 2024
L2	Ensure Council complies with law, in particular: Health & Safety,	H	L	<ul style="list-style-type: none"> Complaint or incident Legal update 	<ul style="list-style-type: none"> Clear Policies and procedures Regular review of law 	• Review of Minutes - Annually	• All policy documents reviewed and adopted during	• Council's adopted Policy documents are subject to ongoing review.	• Ongoing reviews

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L3	Equal Opportunities, General Data Protection Regulations, Human Rights Disability and Discrimination, Employment Law, Freedom of Information	M	L	<ul style="list-style-type: none"> Complaint 	<ul style="list-style-type: none"> Regular reminder on agendas 	<ul style="list-style-type: none"> Review of Minutes - Annually 	<ul style="list-style-type: none"> Minutes are subject to annual Internal Audit review. 	Internal audit June 2023	Internal audit May/June 2024
L4	Ensuring all business activities are within legal powers applicable to local councils	H	L	<ul style="list-style-type: none"> Legality challenged 	<ul style="list-style-type: none"> All activity and payment within the power of the Parish Council be resolved at Full Council meetings, including reference to the power where appropriate. Recourse to WALC or Internal Auditor where appropriate 	<ul style="list-style-type: none"> Review of Minutes - Annually 	<ul style="list-style-type: none"> Care is taken to use the correct legal powers. The Clerk and Councillors undertake relevant training at regular intervals. That all training is recorded 	<ul style="list-style-type: none"> Governance & Accountability for Smaller Authorities in England (The Practitioners' Guide) The Clerk and Councillors will continue to be versed in changes applied through training and or guidance notes received. 	<ul style="list-style-type: none"> Further training to be arranged as necessary.
L5	Proper document control	M	L	<ul style="list-style-type: none"> Complaint or incident Deadlines missed 	<ul style="list-style-type: none"> Clear job descriptions Clear Standing Orders 	<ul style="list-style-type: none"> Review Job Descriptions, Standing Orders, Financial Regulations Annually 	<ul style="list-style-type: none"> The Planning Committee deals with all planning applications and reports to monthly Council meetings. Maintain clear job descriptions. Revise & re-adopt Standing Orders & Financial Regulations 	<ul style="list-style-type: none"> Job description for the Clerk was reviewed & updated at recruitment of Parish Clerk in 2019. Financial Regulations and Standing Orders were reviewed and May 2023 	<ul style="list-style-type: none"> As required. As prompted by Internal Auditor, WALC or SLCC or publication of revised model and subject to re-adoption by Council in May 2024.
L6	Proper, timely and accurate reporting of	H	L	<ul style="list-style-type: none"> Actions not reflecting 	<ul style="list-style-type: none"> Approval by Parish Council 	<ul style="list-style-type: none"> Check Minutes numbers run 	<ul style="list-style-type: none"> Clerk to ensure consecutive numbering of 	<ul style="list-style-type: none"> Consecutively numbered Minutes signed 	<ul style="list-style-type: none"> Internal audit May/June 2024

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	Council business in the Minutes			intentions of Council	<ul style="list-style-type: none"> Minutes properly numbered and paginated with a master copy kept in safekeeping 	consecutively - Annually.	Minutes & arrange sign off by Council Chair.	off by Council Chair at each meeting. Committee Minutes to be signed by Chair of Committee and presented to next available Council meeting. <ul style="list-style-type: none"> Internal audit June 2023 	
L7	Responding to electors wishing to exercise their rights of inspection	M	L	<ul style="list-style-type: none"> Approach by elector to auditor Appropriate approach by elector to the Council Adverse comment by parishioners 	<ul style="list-style-type: none"> Documented procedures Minutes available on website Deal with enquiries from the public. Adoption of Model Scheme under Freedom of Information Act Meet disclosure requirements of Freedom of Information Act. 	<ul style="list-style-type: none"> Annual review following statutory inspection period 	<ul style="list-style-type: none"> Ensure that the proper procedures are followed with regard to the statutory period for inspection of Council's accounts. Council adopted the Model Publication Scheme under the Freedom of Information Act 	<ul style="list-style-type: none"> Council adopted the updated Scheme under the Freedom of Information Act in March 2020. 	<ul style="list-style-type: none"> Internal audit May/June 2024 As advised by the Information Commissioner's Office
L8	Legal liability as a consequence of asset ownership	M	L	<ul style="list-style-type: none"> Report of incident or valid/proven concern 	<ul style="list-style-type: none"> Annual review of risk and the adequacy of insurance cover 	<ul style="list-style-type: none"> Review level of insurance cover (public liability) – Annually 	<ul style="list-style-type: none"> Adequacy of insurance cover to be reviewed annually prior to policy renewal. Seek comparable insurance quotations from 3 suppliers and carry out a "value for money" review every 3 years. 	<ul style="list-style-type: none"> Reviewed against insurance renewal 2023 	<ul style="list-style-type: none"> Next renewal 2024

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L9	Proper IT security & backup arrangements	H	L	<ul style="list-style-type: none"> Breach or failure resulting in loss of data or access to sensitive information. 	<ul style="list-style-type: none"> Council uses Box and associated Cloud software Accounting control is on Cloud based service. Backups taken frequently. 	<ul style="list-style-type: none"> Verified by supplier under contract. Annual audit and strength testing of IT integrity 	<ul style="list-style-type: none"> Proper IT security is subject to ongoing review. Compliance with legislation Compliance with DPA18 regarding PII 	<ul style="list-style-type: none"> Ongoing review and testing to ensure compliance 	<ul style="list-style-type: none"> Ongoing
PA1	The protection of physical assets owned by the Council.	M	L	<ul style="list-style-type: none"> Theft Damage report. Misuse Police report 	<ul style="list-style-type: none"> Maintain an up-to-date register of assets and investments Regular maintenance arrangements for physical assets Annual review of risk and adequacy of insurance cover 	<ul style="list-style-type: none"> Review asset register – Half-yearly. Review of management arrangements regarding insurance cover (loss or damage) – Annually 	<ul style="list-style-type: none"> Asset management and security is subject to ongoing review. A programme of annual maintenance for children's play areas in place Asset register reviewed annually and when updated Asset register and insurance arrangements are subject to Internal Audit review. 	<ul style="list-style-type: none"> The asset register is currently being brought up to date as at March 2024. Reviewed at Audit June 2023. 	<ul style="list-style-type: none"> Next Internal Audit – June 2024 Insurance is put in place on acquisition for significant items, otherwise updated annually.