

West Rainton Parish Council

Risk Assessment: 2018-2019

Area	Actual or potential issue	Risk	Risk cat.	Controls in place / action necessary
Physical Assets	Street furniture - Asset register may not be comprehensive as currently unable to demarcate between PC and Durham County Council (DCC) ownership.	Potential for unnecessary expense to be incurred for repairs, maintenance or replacement of items. Insurance cover potentially inappropriate.	Low	Formal approach to be made at some stage to DCC to confirm their ownership interest.
	Village Green	Potential for further encroachments and incurring of unquantifiable legal costs to enforce PC position.	High	PC to continue to seek specialist advice to gauge likelihood of any successful legal outcome.
Cemetery	Records (incl. historic) may not be fully comprehensive.	Any shortfalls may adversely affect effective management of statutory responsibilities.	Med	PC to consider steps to quantify extent of records and ensure future proofing arrangements in place, potentially through the acquisition of sector specialist software package.

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Finance	Ongoing decline in acceptance of cheque payments.	May inhibit current PC arrangements to pay suppliers and staff.	Low	Monitor developments. PC to consider internet banking.
	Financial controls and records arrangements.	Any poor financial accountability will risk Parish Council funds.	Low	Accountability strengthened since Sept 2014. Comprehensive monthly finance report prepared by Parish Clerk for approval by full Council. Quarterly budget updates now brought to Council. Two authorised Member signatories required for cheque payments. Internal and external audits undertaken.
Funding	Sound budgeting essential to inform annual precept.	Any weaknesses in budget control will lead to under/over spend with potentially disproportionate effect on precept amount.	Low	Quarterly budget reports are presented to Parish Council, with any actual or anticipated variances highlighted and explained. This informs budget discussion at January meeting each year when precept is determined.
	Uncertainty over level of future Council Tax Support Grant received from Durham County Council.	Continued reduction in CTSG will adversely affect Council funding.	High	Issue is outside of Parish Council's direct control. Await further communication on topic from DCC and/or County Durham Association of Local Councils to assess impact for future municipal years.
Funding	Grant funding streams	Dependency upon grants may weaken PC ability to fulfil aspirations if unsuccessful.	Med	PC to explore availability of new funding opportunities.
	Considerations over future of Jubilee Hall.	PC financial position becomes significantly	High	PC to carefully and fully assess the financial and legal implications at all stages as considerations progress.

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		weakened / jeopardised.		
Insurance cover	Adequate liability cover required.	Potential for insurance cover to be inadequate for Parish Council's liabilities.	Med	Insurance arrangements are in place with an established sector provider. Newly introduced pre renewal assessment will safeguard against shortfalls in cover.
Employer duties	Compliance with Employment Law.	Potential for industrial disputes, grievances and escalation to industrial tribunal.	Low	Membership of CDALC, NALC and SLCC provides regular source of information to keep Parish Clerk up to date. SLCC Advice Service utilised for specific queries. Contractual arrangements with current employees are under live review.
	Compliance with Inland Revenue requirements.	Potential for legal action / fines in case of infringement.	Low	Regular advice received from HMRC via email updates. Jones Boyd Accountants continue to calculate HMRC liabilities on salaries. Internal and external auditor carry out annual checks.
	Relationships with third parties.	Need to ensure these are proper and sound to ensure legal compliance.	High	Review of third party working arrangements to be instigated to establish that arrangements with third parties providing routine services to aid cemetery operations are in line with best practice.
Legal Operation of Parish Council	Requirement to ensure operation and activities are carried out within legal powers.	Breaches of legislation governing the operation of the Parish Council may lead to challenges.	Med	Membership of CDALC, NALC and SLCC provides regular source of information to keep officers up to date. SLCC Advice Service utilised for specific queries. Eventual achievement Foundation status of local Council Award scheme to recognise national sector standards.

GK 13 Mar 2019