

West Rainton Parish Council

Risk Assessment: 2017-2018

Area	Actual or potential issue	Risk	Risk cat.	Controls in place / action necessary
Physical Assets	<p>Street furniture - Asset register may not be comprehensive as currently unable to demarcate between PC and Durham County Council (DCC) ownership.</p> <p>War Memorial – possible uncertainty of ownership.</p> <p>Land and open space – ownership documentation not located amongst current Parish Council records.</p>	<p>Potential for unnecessary expense to be incurred for repairs, maintenance or replacement of items. Insurance cover potentially inappropriate.</p> <p>Parish Council is incorrectly considered solely responsible for costs of repairs and maintenance.</p> <p>Potential for encroachment and uncertainty over any liability.</p>	<p>Low</p> <p>Med</p> <p>Low</p>	<p>Joint audit (through site visit) with DCC required to identify and log WRPC street furniture.</p> <p>Asset register to be updated and insurance cover reviewed.</p> <p>Investigation required to positively confirm ownership.</p> <p>Further search to be made as part of review of PC records. If inconclusive, enquiries to be made with Land Registry and/or County Records Office.</p>

Cemetery	Existing records not fully up to date.	Shortfalls may adversely affect effective management of statutory responsibilities.	Med	Membership of ICCM from 17-18 will provide a source of professional advice.
Finance	Proposed sale of Co-op Bank may affect banking arrangements and see introduction of charges by replacement or alternative supplier.	Bank charges will impact on agreed budget.	Low	Monitor developments. May be necessary to reallocate monies from budget headings.
	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.

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. Annual review required to ensure cover remains adequate for changing circumstance affecting the Parish Council.
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. Working towards Foundation status of local Council Award scheme to recognise national sector standards.

MR 8th February 2018