



WEST RAINTON & LEAMSIDE PARISH COUNCIL - RISK ASSESSMENT 2022/23

RISK MANAGEMENT – LIKELIHOOD / IMPACT

In carrying out the risk assessment the following matrix has been utilised to assess the level of risk based on both the impact and the likelihood of the situation:

IMPACT	High	Medium	High	High
	Medium	Low	Medium	High
	Low	Low	Low	Medium
		Low	Medium	High
		LIKELIHOOD		

WEST RANTON & LEAMSIDE PARISH COUNCIL RISK ASSESSMENT 2022/23

Financial and management				
Subject	Risk(s) Identified	Risk Assessment H M L	Management/Control of Risk	Review/Assess/ Revise
Precept	Inadequate funding	L	Budget setting and budget monitoring arrangements in place At Parish Council meetings information is provided on existing receipts and payments position, together with projected outturn position quarterly and at year end. External Funding opportunities explored wherever possible	Existing procedure adequate.
	Adequacy of reserves	L	Quarterly budget monitoring reports considered at Parish Council meetings detailing general and earmarked reserves.	Existing procedure adequate.
	Inadequate cash flow	L	Precept received in one instalment (together with LCTSS Grant) in April each year. Receipt of income reported to Council.	Existing procedure adequate.
Financial Records	Adequacy of Records /qualified accounts	L	Standing Orders and Financial Regulations set out arrangements for accounts, financial transactions etc. Internal Auditor inspects records prior to external audit.	Review annually.
Receipts and payments	Unauthorised access to council funds	L	Adequate division of duties. The Council has agreed that cheques must be signed by two designated signatories. The Clerk is the authorised person with the bank but is not a signatory. BACS payments are encouraged as the preferred method of payment of amounts due to the council. Other income is banked as soon as possible after receipt. Bank statements are checked regularly for accuracy by the Clerk and quarterly bank reconciliations are verified by nominated Councillor who is not a signatory.	Existing procedures adequate.

Reporting and auditing	Lack of effective Information/ communication	L	At each meeting details of income and expenditure are reported to Council. Quarterly budget monitoring reports & Bank Reconciliations All supporting papers published on website.	Existing procedure adequate
Grants & Donations	Unauthorised payments /use of council funding	L	Grants & Donations Policy. Authority to pay is recorded in Council Minutes, either via specific minutes or under details of expenditure. Applicants must sign declaration agreeing to any grant conditions prior to release of funds.	Policy reviewed in February 2021 and amendments approved to strengthen its effectiveness.
Salaries and associated costs	Incorrect payment	L	The Council authorises the appointment of all employees at a recognised salary rate. Salary and HMRC responsibility calculations are undertaken by an external Accountant. Payments are checked by the Internal Auditor.	Existing appointment and payment system is adequate.
Contractor Payments	Incorrect payment	L	Receipt / approval of contractor quotes/tenders reported at Parish Meetings for approval The Clerk places all orders and verifies invoices received against terms of contract Performance of contractors monitored	Existing Procedure Adequate
Illness, Injury or absence of Clerk	Failure to be able to conduct the Council's business	M	Flexible Working arrangements A register of locum Clerks has been set up by CDALC to provide support where the Clerk is absent due to illness, etc. Contact details for/to Clerk's family etc. provided.	Existing Procedure adequate
Election Cost	Insufficient funds to meet cost of elections	L	Risk higher in election year, but due to casual vacancy history, election could arise at any time. Estimated election costs obtained from DCC Electoral Services. There are no measures which can be taken to minimise the risk of having a contested election as this is part of the democratic process. Council. £4K Election reserve in place to as uncontested election in May 21.	Existing procedure is adequate.
VAT	Reclaiming of VAT	L	VAT invoices obtained wherever possible. VAT is reclaimed in the year following the period to which payments relate. Repayments are reported as income to Council. Claims subject to internal audit.	Existing procedure is adequate.

Conduct of Council Business	Unable to recruit and retain appropriate staff	M	NALC model contract and salary scales applied. Training undertaken as considered necessary CDALC and SLCC membership to provide advice and guidance Flexible working arrangements Workload and performance subject to periodic review	Existing procedure is adequate.
	Unable to recruit and retain members	M	All casual vacancies regularly advertised and training for new councillors if appropriate. On-going initiatives to help raise the profile of the parish council and encourage new members.	Co-option policy in place supported by DCC Electoral Services. Adequate
	Council Meetings are not quorate	L	All members requested to report any apologies at earliest opportunity.	Clerk to monitor apologies for absence in run up to meetings and to liaise with Chairman/members to ensure quorum. In the event a quorum cannot be achieved, an extraordinary meeting to be called at the earliest opportunity to ensure that any urgent decisions can be taken asap
	Non-Conformity with Transparency Regulations	L	Parish Council has a website which is maintained and contains information necessary in relation to Transparency Regulations. Minutes, agendas, supporting papers and council policies are available to view or download. Advice available from CDALC/SLCC	Website under SLA with Durham County Council. Data regularly inputted and updated by Clerk and approved Volunteer. Draft Publication Scheme to be considered March 22.

	Non Compliance with General Data Protection Regulations	M	Parish Council registered with ICO. Advice available from ICO and CDALC/SLCC Privacy Notice displayed on notice board. Privacy Notice and related policies published on the website.	On going review current polices (standard template)
Members Interests	Financial/reputational damage if conflict of interests not declared	L	Standard agenda item at council meetings for appropriate interests to be declared. Periodic reminders from Clerk that it is the responsibility of individual Members to advise Clerk of any changes that require updating of register of interests maintained by DCC. CDALC training programme - All members encouraged to attend	Existing procedure is adequate but control could be improved if training was made compulsory,
Members Conduct	Reputational damage arising from complaints of inappropriate member behaviour	L	Member Code of Conduct in place All new members must agree to adhere to this code on taking up office. CDALC training available. All members encouraged to attend DCC Standards Procedure referrals	Existing procedure is adequate but control could be improved if training was made compulsory.
Insurance	Inadequate Cover	L	Annual risk assessment Review of needs when renewing insurance policy and at other times as circumstances dictate. Employers and Employee liability insurance is a statutory requirement.	Existing procedure is adequate.
Physical Equipment Or Public Areas				
Assets	Loss or damage to council assets.	L	Annual Review of Asset Register Appropriate Maintenance Arrangements in Place Appropriate council insurance provision in place Appropriate contractor insurance in place	Existing procedure is adequate

	Damage to third party property or individuals	M	<p>Appropriate maintenance arrangements in place for grounds maintenance of cemetery site</p> <p>Policies and procedures in place that identify responsibilities of cemetery users/grave owners and those of the council</p> <p>Regular inspection of headstones</p> <p>Grave adornment policy introduced 1/3/19</p> <p>Appropriate contractor and council public liability insurance in place</p>	<p>Existing measures are adequate</p> <p>Maintain copy of insurance for records</p>
--	---	---	--	---

M Ramshaw

Reviewed: 9 March 2022

V3 Approved: