WEST RAINTON & LEAMSIDE PARISH COUNCIL

Risk Management Strategy

WEST RAINTON & LEAMSIDE PARISH COUNCIL RISK ASSESSMENT - MARCH 2024

RISK MANAGEMENT – LIKELIHOOD / IMPACT

In carrying out the risk assessment the following table 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		

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Financial and management

Subject	Risk(s) Identified	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. and these are followed by the Parish Clerk and Parish Councillors. Internal Auditor inspects records prior to external audit.	Review annually.
Receipts and payments	Unauthorised access to council funds	L	Following a change of bank from the Cooperative Bank to Unity Trust Bank on line banking is now operational. This provides more efficient flexible payment arrangements, on line transfers between current and deposit account and easy access to information for more timely bank reconciliation. There is adequate division of duties in place. Paymentsmust be authorised by any 2 of4 designated	Not all authorised signatories have set up their individual security access online. Consequently, the number of signatories able to authorise transactions is reduced. This loss of flexibility may result in payments being delayed,

			signatories/authorisers approved by the Council.The Clerk is the authorised person with the bank but is not a signatory/authoriser. Payee and Payment details can only be created by the Parish Clerk and must be approved by 2 approved authorisers, BACS payments are encouraged as the preferred method of payment of amounts due to the council and all payments are made by bank BACS via on line banking.Other income is banked as soon as possible after receipt. Bank statements are checked regularly for accuracyby the Clerk and quarterly bank reconciliations prepared by the Clerk and verified by a nominated Councillor. Internal and external audit arrangements provide independent control.	All approved signatories/authorisersneed to set up their online security access as a matter of some urgency.
Reporting and auditing	Lack of effective Information/ communication	L	At each meeting details of income and expenditure are reported to Council, discussed and approved where required. Quarterly budget monitoring reports & Bank Reconciliations All supporting papers published on website. Annual internal and external Audit.	Existing procedure adequate
Grants & Donations	Unauthorised payments /use of council funding	L	Grants & Donations Policy. Authority to make such payments 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 last reviewed in February 2021 and amendments approved to strengthen its effectiveness. Further policy review to be undertaken by September 24
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,and any discrepancies acted upon.	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	The Risk is higher in election year, but due to casual vacancy history,election could arise at any time. The estimated election cost isobtained 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. The Parish Council has an earmarked election reserve created.	Existing procedure is adequate.
VAT	Reclaiming of VAT	L	VAT invoices and receipts are obtained wherever possible. Where relevant, VAT is reclaimed in the year following the period to which payments relate. Repaymentsare 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 is provided where appropriate. On-going initiatives to help raise the profile of the parish council and encourage new members.	Continued attempts to co-opt new Councillors via published adverts on the Parish Council website and Facebook page and quarterly Village News
	Council Meetings are not quorate	M	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 updated as necessary. It contains information necessary detail in relation to Transparency Regulations. Minutes, agendas, supporting papers and council policies are available to view or download. Advice available from CDALC/SLCC	Website is supplied and supported by Parish Web and Host. Data regularly inputted and updated by Clerk and approved Volunteer. Publication Scheme in place.
	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.	Clerk to review current policies
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 on the 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	Appropriate maintenance arrangements in place for grounds maintenance of cemetery site Policies and procedures in place that identify responsibilities of cemetery users/grave owners and those of the council. Regular inspection of headstones Grave adornment policy introduced 1/3/19. Appropriate contractor and council public liability insurance in place	Existing measures are adequate but could be improved. Obtain copy of insurance for records Improved communication needed with residents about: The type of grave plots offered (Lawn only) What rights the purchaser of a grave plot has? How graves will be prepared and maintained after burial to re-establish the “lawn” Memorial installations and adornment policy. Greater risk of unauthorised installations and reputational damage if new graves aren’t grassed over in a timely manner. Some improvement needed in response times, but progress hindered by non-compliance with cemetery rules on adornments and acceptance of Headstone only policy and the practical difficulties of enforcement.

				Stress testing of Headstone to be undertaken this year. Pot holes on Parish Land on South Street need to be filled in. Potential damage to third party vehicles, especially funeral corteges Tarmac ramp to approach to churchyard/St Mary's breaking up Risk of trips and slips Quotes to be obtained for repairs needed to reduce the risk.

M Ramshaw
Reviewed: 12th March 2024
Review period 6 monthly
V6