Ref (1)	Risk (2)	Impact/Consequences (3)	Controls in Place (4)	Net Risk Score Likelihood (5)	 Impact (6)	 Total (7)	Additional Comments (8)
		RISK REGISTER - FEBRUARY 2025					
STRATEGIC							
ST1	Failure to comply with legislation, regulations or codes of practice	Possible legal action against council or individuals. Adverse external audit report	Access to legal bulletins, advice and information via NALC, SLCC and Durham County Council	1	4	4	
ST2	Failure to maintain a robust and legal decision making process	Challenge to decisions and possible legal action.	Standing Orders in place and reviewed annually. Codes of practice monitored. Access to legal bulletins, advice and information via NALC, SLCC and Durham County Council	1	4	4	
ST3	Failure of financial processes and reporting	Decisions taken without full details, members and officers not properly informed on financial matters, potential threat to council resources, reserves and/or reputation	Annual financial statements prepared by qualified accountant experienced in the sector, budget reports monitored by officers and reported regularly to members. Budget prepared according to timetable to ensure deadline is met for Precept setting. Budget Working Group now in place to provide additional scrutiny of process.	1	3	3	The qualified accountant is set to leave on the 31st March 2025 and after continuing to look for a replacement the Town Clerk has not been able to fill the role. The Town Clerk has sought advice on this and it has been confirmed that a CIPFA qualified accountant is not needed. The reports can be done by a competent member of staff and therefore the Town Clerk and Administration and Finance Officer will complete the work needed to ensure regular reports are completed on the Town Councils financial progress during the year.
ST4	Failure of internal controls	Potential for fraud/theft and damage to reputation; procedures not followed leading to waste/loss of resources	Up to date standing orders, financial regulations, anti fraud and corruption policy; internal audit; corporate governance committee; appropriate insurance cover. Separation of duties as far as possible.	1	3	3	
ST5	Failure to look more than one year ahead.	Potential for inadequate resources for future services; risk of being focussed on past rather than future priorities	Parish plan in preparation, budget working group re-established; capital programme being prepared	2	3	6	Effective Budget Working Group; completion of Parish Plan and related MTFP required.
ST6	Failure to identify public needs and priorities	Services do not reflect the changing needs and priorities of the community	Use of surveys; social media; consultation, preparation of parish plan.	2	3	6	The service completed by DCA on the Town Councils behalf was presented at a launch event on the 24th January 2024. The results will allow the Town Clerk to start working on the Town Plan. The Town Clerk is still working on the actions from the consultation by regular meetings with a working group established at the Launch Event. Progress is being made and the Town Clerk is looking to present this progress to Members by the end of March 2025.
ST7	Business Continuity	Council is not able to continue its business due to an unexpected event eg fire, storm etc	Plans exist for relocation to other premises. Computer arrangements now include offsite storage of all computer records and systems.	1	4	4	In addition the Town Council have voip phones where the numbers can be used anywhere with an internet connection, therefore if staff need to work from home or at another location the phones can be taken with them and they are still contactable.

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MANAGEMENT							
M1	Failure to ensure security of council records	Loss through theft, fire or other damage.	Manual records are locked away. The safe is confirmed as fire proof	1	3	3	A lot of work is being looked at into digitising as many records the Town Council have so not only are manual records kept, digital records will also be kept on a safe network that is backed up on a regular basis.
M2	Failure to ensure security of electronically held Council records	Loss through corruption, fire or other damage	Current computer arrangements now include offsite storage in the cloud of all computer records and systems. The safe is confirmed as fire proof.	1	3	3	
M3	Failure to comply with the Freedom of Information Act.	Failure to meet the requirements of the legislation, excess work caused by the receipt of vexatious information requests	Model publication scheme for Local Councils in place. Town Clerk is aware tor need for requests received to be addressed within prescribed time limits. Provision is made in the Act to deal with vexatious claims	1	3	3	Policy reviewed in 2023
M4	Failure to meet the rights of electors in terms of inspection of the accounts, access to information and meetings etc	Qualified external audit report; damage to reputation	Accountant proposes the date for the external audit each year, and diaries the period during which public inspection of the accounts takes place. Arrangements are made to accommodate requests during that period. A written procedure is in place	1	3	3	
M5	Failure to properly handle complaints	Damage to reputation, possible reference to Monitoring Officer.	A Complaints Policy and Procedure is in place. Staff are required to handle all complaints sympathetically. Appropriate training is provided.	1	3	3	Policy reviewed in 2023
M6	Misuse of computers	Computers are misused for inappropriate access to internet sites and/or personal use; possible breach of confidentiality; possible breaches of security	ICT Policy in place.	1	2	2	
M7	Failure to promote the Town Council, and provide details of services, activities etc	Negative impression of the Council is held by the community; public involvement in events and activities is low	Regular press releases. Website is effectively maintained. Noticeboards visited weekly with updates.	1	3	3	
M8	The actions of Members and/or officers breach confidentiality	Actions taken or comments made by members or officers breach Data Protection and Freedom of Information Act regulations	Induction for officers and members covers this issue. Members are issued with a Code of Conduct and are regularly reminded to abide by it. Reports are clearly marked as "Strictly Confidential" where appropriate	1	4	4	GDPR Policy reviewed 2023
M9	Disruption due to coronavirus	Staff and member absences	Computer system is cloud based and there is the ability to access all systems and documents from home.	2	3	6	Continued awareness of coronavirus risks and hygiene issues required

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FINANCE							
F1	Inadequate procedures for Precept setting	The Precept is inadequate, the Precept request form is not submitted on time, the Precept is not received	1. Sound budgeting arrangements are in place. 2. Budget is monitored regularly during the year. 3. Qualified accountant is engaged. 4. Financial regulations require first draft budget to be reported to members in December. 5. Date for submission of Precept form is diarised. 6. Bank account is monitored for receipt of Precept. 7. A written procedure is in place.	1	4	4	
F2	Inadequate financial management procedures	Possibility of overspending, failure to identify major problems in time,	1. Qualified accountant is engaged. 2. Accountant monitors costs and income against budget weekly. 3. Town Clerk receives a report monthly. 4. Members receive a report quarterly or more frequently if required. 5. Staff are requested to submit their budget requirements as part of the annual process.	1	4	4	Although the Accountant is leaving on the 31st March 2025 the Administration and Finance Manager and Town Clerk will complete the work of the Accountant and ensure regular budgetary reporting is carried out during the year.
F3	Inadequate insurance arrangements are in place	Cover is inadequate, expensive and/or incomplete resulting in additional costs to be borne by the Council; expensive liability claims are received	Insurance arrangements are monitored regularly. A tendering exercise is undertaken every 3 years.	1	4	4	
F4	Income is not banked promptly and completely	Loss of interest, potential loss of cash; budget monitoring is not complete	Income is banked at the Post Office on a regular basis, often daily. Processes are subject to annual internal audit review	1	4	4	Due to people still paying with cash and staff members banking this at the post office, therefore people need to be encouraged to pay via bank transfer or with a card using our card machine. All Market traders now come into the Town Hall to pay due to a recent incident, however they pay with cash, therefore they need to be encouraged to pay via alternative means to avoid staff carrying and taking cash off site.
F5	Cash is lost through error, theft or other dishonesty	Council is deprived of funds; damage to reputation;	Systems are in place for the collection, accounting, and banking of all income. Processes are subject to annual internal audit review.	1	4	4	
F6	Financial records are inadequate	True financial position of the Council is not known; potential losses of income are less likely to be identified;	Proper financial records are kept	1	4	4	

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F7	Financial controls are incomplete and/or not complied with	Increased likelihood of misuse of resources	Financial Regulations are in place and are reviewed every two year, or as required. The Accountant maintains a review of financial controls and an effective Internal Audit system is also in place.	1	3	3	When using the Town Councils Debit cards to make online purchases or pay invoices online, debit cards are kept in the safe, these are then signed out and a description of the purchase is recorded in the debit card book. A signature is then required when the debit card is returned to the safe.
F8	Inadequate budget provision exists for by-election costs	Funds not available	No budget provision is made for the costs of by-elections. Any costs actually incurred are funded through savings or reserves.	1	1	1	After the budget year 2025-2026 and because the Precept for this period has already been set, to safeguard the Town Council's budgets further setting aside a proportion of the election costs on an annual basis and building these into the Precept may be a better method that the Town Clerk would be keen to look at.
F9	Accounting for VAT is inadequate	Delay in receiving VAT refunds, penalties from Customs & Excise;	The RBS financial software provides all necessary information for the completion of monthly VAT Returns	1	2	2	
F10	Annual accounts requirements are not met	The AGAR is not submitted within time limits; qualified external audit report;	The Accountant agrees the date for the external audit each year, and diaries the events which are required to complete the year end accounts process. CDALC provides all documentation and guidance	1	2	2	
F11	Failure to comply with grant application requirements	Grants are missed through failure to meet qualification requirement; Grants due are not received	A member of staff is employed to work on the securing of grants for Council activities. Criteria for the grant are established in advance. Regular monitoring of the Council's bank accounts ensures receipt of money due.	1	3	3	
F12	Failure to comply with investments policy	Surplus funds are not identified and invested appropriately to secure maximum interest while maintaining security of investment	The scope for significant investment is low. No long term investments are in place. Investments are spread to minimis possible losses.	1	4	4	
F13	Inadequate procedures in place for payment of creditors	Possible errors in payments, including duplicate payments; late payment penalties; wrong VAT payments; discounts missed.	Sound procedures are in place for the payment of creditor invoices, and are followed by an experienced Member of staff. They are subject to regular internal audit examination.	1	3	3	
F14	Failure to properly manage reserves	The level of reserves is either inadequate or excessive; uses are determined on an ad hoc basis rather than planned.	Level of reserves is considered as part of the budget process and the medium term financial planning process, and any savings at the end of each year are transferred to reserves.	2	3	6	Completion of MTFP required and allocation of Reserves to be based on identified priorities

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F15	Loss of resources in the short term due to withdrawal of LCTRS grant by DCC	Significant budget savings required possibly involving staff reductions.	Work has begun on preparation of parish plan and medium term financial plan. Budget working group has been re-established. Service review undertaken	3	4	12	Outcome of service review to be presented to Council with serious consideration to be given to implementing recommendations. The Service Review was completed in February 2024 and the Town Clerk is continuing to work through the recommendations from the Service Review. A lot of the actions have been taken to Council however there are still some outstanding actions that the Town Clerk is working on and which she will continue to present to Members.
ASSETS							
A1	Damage to assets	Unavailability of assets to deliver services	Insurance cover is in place to cover all risks to Council buildings.	1	4	4	
A2	Damage to play equipment, street furniture etc	Possible injuries to the public; insurance claims, unavailability of services, damage to reputation	An asset register is in place, which is kept up to date. Adequate appropriate insurance cover exists. Regular inspections are made of playground equipment and all areas of potential incidents.	2	4	8	Continued inspection of assets is required in the light of possible vandalism. Regular maintenance programme maintained
A3	Inadequate maintenance procedures in place	Value is reduced; operational use is adversely affected; possible risk of injury to staff and/or public.	Condition survey being addressed; budgetary provision repair and maintenance of Council assets.	2	4	8	Maintenance procedures maintained and adequate budget provison in place
A4	Inadequate health and safety procedures.	Possible injury to staff/public; damage to reputation; liability claims; additional costs	Regular electrical testing takes place on all appliances. The need to have buildings open to the public restricts the ability to make them fully secure.	1	4	4	In addition to regular electrical testing, legionella testing is conducted regularly along with fire alarm testing. In addition Asbestos risk assessments are in place for all buildings and any building faults that are reported are attended to.
A5	Inadequate security of assets	Possible vandalism; thefts; malicious damage. Unavailable for delivery of services	Most buildings are alarmed. Call out regime is in place. There is close monitoring of key allocation. Documented procedures are in place for the security of buildings and equipment.	1	4	4	
A6	Bank failure	Loss of cash assets, damage to reputation.	Regular monitoring of the Council's banking position is undertaken. Surplus funds are invested in an alternative deposit account not involving the Council's current bank to spread risk	1	4	4	

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LIABILITY							
L1	Possible illegal actions	Legal action; financial penalties; loss of resources; damage to reputation; unauthorised decisions by working groups	All activities and payments made are within the powers of the Town Council, and are approved by Members. Working Parties have clear terms of reference.	1	4	4	
L2	Failure to follow correct process for minute taking and recording	Minutes, agendas and reports are not accurate; not produced in accordance with statutory requirements or internal timetabling requirements.	Minutes and agendas are produced in the prescribed method and comply with legal requirements. Minutes are approved and signed at the following Council meeting. Minutes and agendas are displayed in accordance with legal requirements. Business conducted at Council meetings is managed by the Chair and in accordance with laid down procedures in Standing Orders. Committee and Civic Administrator attends to assist with minute taking. A timetable of meetings is prepared for the civic year in advance and officers have a copy.	1	2	2	
EMPLOYEES							
E1	Loss of services of Town Clerk, or other key staff	Reduced performance and reliability in areas of the Council's work; services adversely affected; excess workload on remaining staff; problems in recruiting	In the event of the Town Clerk leaving, or being otherwise unavailable, Council staff and/or additional temporary resources will undertake appropriate duties until the issue is resolved.	2	3	6	Effective HR policies in place and implemented to reduce risk of staff leaving
E2	Weakness in payroll arrangements	Staff paid incorrectly; incorrect deductions are made; requirements of HMRC are not complied with	Proper records are kept regarding the salary grades of all staff. Procedures required by HMRC are documented and the Sage payroll software package provides all relevant information.	1	3	3	
E3	Low staff morale	Staff leave, performance is below standard, disciplinary issues increase	Terms and conditions for staff comply with national agreements. A flexi-time system is in place.	2	3	6	Effective HR policies in place and implemented to reduce risk of maintain morale. Staff also receive opportunities for training to help them to advance their knowledge. Supervisions and appraisals have also been established which can help with staff morale.

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MEMBERS							
C1	Members fail to comply with requirements of office	Failure to register interests; failure to declare interests at meetings; failure to request appropriate dispensations; making unauthorised decisions.	Agendas for all meetings have an item for declaration of interests and requests for dispensations by Members. Advice is available to all Members	1	2	2	
C2	Failure to register the receipt of gifts and/or hospitality	Damage to reputation	A Gifts and Hospitality Policy and a Code of Conduct are in place which are reviewed regularly. All Members have copies.	1	2	2	
C3	Inappropriate behaviour by Members	Disruption to meetings; failure to give due consideration to significant issues, adverse effect on staff morale; damage to reputation.	Code of Conduct in place; training provided as necessary	2	2	4	
C4	Loss or theft of civic regalia	Potential costs incurred; inability to dress accordingly at functions	Appropriate Members advised on procedure for ensuring security of civic regalia. Insurance cover exists.	1	2	2	

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SERVICES							
S1	Contracts fail to meet contractual obligations	Disruption to services; delays in completion; additional costs	All contracts are managed through defined contracts or Service Level Agreements. Contracts and SLAs are monitored as required by relevant officers and Committees and corrective action is taken as appropriate	1	4	4	
S2	Failure to follow correct procedures in managing and administering services	Services are disrupted, below standard; damage to reputation	Documented procedures are in place and monitoring is undertaken. Officers keep abreast of current legislation.	1	3	3	
S3	Failure to address environmental legislation requirements	Adverse defects on climate;	Energy audit undertaken. Solar panels on Town Hall roof. Renewable technologies funding secured. Keeping abreast of current legislation.	1	3	3	Electric charge points have been installed at Mainsforth. Solar panels have also been installed at Dean Bank Sports Facility. EPC's are also carried out on our building and the use of LED lighting is being phased in where possible in our buildings.