

# Recommended option for the future provision of the Cheltenham Crematorium service

## Appendix 1 – Risk Assessment

The following risk assessment includes significant risks for all options under consideration. Certain risks have varying impacts and likelihoods for different options as set out in the 'Option' and 'Original Risk Score' columns below.

The risk					Original risk score (impact x likelihood)			Managing risk				
Risk ref.	Risk description	Risk Owner	Date raised	Option	I	L	Score	Control	Action	Deadline	Responsible officer	Transferred to risk register
Bereavement Services Operation and Business Plan												
1.1	If Option A is chosen then there will be a significant delay before the long-term future of the Cemetery and Crematorium is decided, with adverse health and safety, service quality, financial and reputational impacts	Mike Redman	12/08/15	A	5	2	10	Avoid	Option A is effectively ruled out as a viable option, as it simply delays the need for the Council to address the long term future needs of the service and would give rise to an escalating risk of business continuity failure	October 2015	Mike Redman	
1.2	If the impacts of the scheme on the existing service are not successfully managed, business continuity, quality of service and reputation of the Council could be adversely affected.	Mike Redman	12/08/15	B C D E	4 4 4 4	3 4 4 4	12 16 16 16	Reduce	Steps are being taken to ensure that the project is adequately resourced, with an allowance for backfilling capacity within the service during project implementation	December 2015	Rob Hainsworth	
1.3	If fee increases lead to a drop in the number of cremations or burials then there may be a drop in income and an adverse impact on	Mike Redman	12/08/15	B C D E	1 2 2 2	3 3 3 3	3 6 6 6	Accept	Agree appropriate phasing and amounts for fee increases, taking into account fees charged by others in the region  Monitor the impact on	October 2015	Rob Hainsworth  Rob	

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	the Council's Medium Term Financial Strategy								numbers of cremations and burials		Hainsworth	
1.4	If a competitor crematorium facility was constructed within the current service catchment area, it could have an adverse impact on fee income	Mike Redman	12/08/15	A B C D E	3 3 3 3 3	3 3 2 2 1	9 9 6 6 3		This risk to the service exists with the current operation  Developing a new and improved Council facility would mitigate this risk to some extent, but the service will continue to have a natural geographic advantage in relation to Cheltenham-based demand  Failing to improve the current service increases the risk of competition from other facilities	March 2016	Mike Redman	
Engagement												
2.1	If engagement and communication with the public and other major stakeholders during the implementation of the chosen option is inadequate then there is a risk of reputational damage to the Council	Mike Redman	12/08/15	A B C D E	3 3 3 3 3	2 2 2 2 2	6 6 6 6 6	Reduce	Put an engagement plan in place	December 2015	Ken Dale	

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Project Management												
3.1	If the lessons learned from the recent projects (notably the previous cremator replacement project and the Wilson redevelopment project) are not successfully applied the implementation of the chosen options may suffer delays, increased costs and reduced quality and further reputational damage may ensue	Mike Redman	12/08/15	B C D E	4 4 4 4	2 2 2 2	8 8 8 8	Reduce	Ensure lessons learnt are incorporated into project design  Engage with Cabinet Member Working Group and scrutinize project against recommendations of previous reviews.	December 2015  Ongoing throughout project	Ken Dale  Mike Redman	
3.2	If the programme plan for the chosen option is not delivered in a timely fashion then there may be increased costs	Mike Redman	12/08/15	B C D E	2 3 3 3	3 4 4 4	6 12 12 12	Reduce	Ensure programme plan is informed by relevant experts and includes appropriate contingency  Ensure risks of delay are shared contractually  Monitor execution of plan	December 2015  Ongoing throughout project Ongoing throughout project	Ken Dale  Garrie Dowling Ken Dale	
3.3	If the programme plan for the chosen option is not delivered in a timely fashion then there	Mike Redman	12/08/15	B C D E	2 3 3 3	3 4 4 4	6 12 12 12	Reduce	Effective control of programme plan	Ongoing throughout project	Ken Dale	

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	are increased risks of the current cremators failing											
Business Case												
4.1	If the financial plan for the chosen option is not delivered, there will be an adverse impact on the Council's Medium Term Financial Strategy	Mike Redman	12/08/15	B C D E	3 4 4 4	2 2 2 2	6 8 8 8	Reduce	Ensure financial plan is informed by relevant experts and includes appropriate contingency  Monitor execution of plan	Complete  Ongoing throughout project	Nina Philippidis  Various (to be determined during project initiation)	
4.2	If the interest rate applicable to our Public Works Loan Board loan rises beyond its predicted level before the loan is finalised on completion of construction then the financial plan for implementation of the chosen option will be adversely impacted and Cabinet will have to consider funding options.	Mike Redman	12/08/15	B C D E	1 2 2 2	4 4 4 4	4 8 8 8	Accept	Monitor rates - develop a contingency plan if necessary	Ongoing throughout project	Nina Philippidis	
4.3	If construction tenders are delayed	Mike Redman	12/08/2015	B C	2 2	3 3	6 6	Reduce	Check, as early as possible, that key	June 2016	Ken Dale / Dave	

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	then the allowance in the current financial plan for construction inflation may be inadequate leading to increased costs and Cabinet will have to consider funding options.			D E	3 3	3 3	9 9		assumptions, notably the use of procurement frameworks to expedite the process, are justified.  Ensure that the project proceeds to plan.		Baker  Ken Dale	
4.4	If HMRC are unwilling to accept that the Council's breach of its Partial Exemption de minimis limit is "occasional and one-off", it will be required to repay all input tax recovered in the year of the breach.	Paul Jones	12/08/2015	B C D E	5 5 5 5	1 1 1 1	5 5 5 5	Accept	Based on current forecasts it is likely that a significant level of capital investment in the cremation service which generates exempt income will result in the Council breaching its Partial Exemption de minimis limit for VAT recovery purposes. However, at the time of the breach (2016/17 to 2017/18) the Council will demonstrate to HMRC that the breach is "occasional and on-off" and present a 7 year rolling average showing that across the period it has remained within the required limits. Forecasts have been prepared to demonstrate this requirement based on current estimated project	Ongoing throughout project	Nina Philippidis	

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									costs. Current external advice indicates that this is a suitable approach and that disagreement from HMRC would be unprecedented. Regular forecasting and monitoring will be undertaken throughout project.			
Procurement												
5.1	If procurements are delayed then there may be increased construction costs due to the effects of inflation and Cabinet will have to consider funding options.	Mike Redman	12/08/15	B C D E	2 2 2 3	3 4 4 4	6 8 8 12	Reduce	Ensure the most appropriate procurement option is chosen taking account of timescales  Ensure chosen procurement option is executed efficiently	December 2015  Ongoing throughout project	Dave Baker  Ken Dale	
5.2	If there are insufficient numbers of bids for our construction tender then the programme may be delayed and/or costs may increase	Mike Redman	12/08/15	B C D E	2 3 3 3	3 3 3 3	6 9 9 9	Reduce	Use a procurement framework if appropriate	December 2016	Dave Baker	
Planning												
6.1	If a planning application is not approved then the programme will be delayed and costs	Mike Redman	12/08/15	B C D E	4 4 4 4	2 3 3 3	8 12 12 12	Reduce	Ensure designers work closely with planning authorities pre-application	Summer 2016	Ken Dale	

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	will increase											
Construction												
7.1	If the council's contractors do not provide an adequate service then the implementation of the chosen option may suffer delays, increased costs and reduced quality.	Mike Redman	12/08/15	B	3	3	9	Reduce	Create a project structure which enables adequate management of contracts	December 2015	Ken Dale	
				C	3	3	9					
				D	3	3	9					
				E	3	3	9					
7.2	If contractors or sub-contractors fail during the programme or subsequent maintenance periods then the programme may be delayed, quality may decrease and costs may increase	Mike Redman	12/08/15	B	4	2	8	Reduce / Accept	Undertake pre-contractual checks	December 2016	Dave Baker	
				C	4	3	12					
				D	4	3	12					
				E	4	3	12					
7.3	If ground or archaeological investigations identify issues before or during construction then costs and timescales may increase.	Mike Redman	12/08/15	B	2	1	2	Reduce / Accept	Commission site investigations alongside feasibility study	Complete		
				C	2	2	4					
				D	2	2	4					
				E	2	2	4					
7.4	If the planned access	Mike	12/08/15	B	3	3	9	Reduce	Detailed site analysis	September	Ken Dale	

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	road running alongside the Garden of Remembrance is not feasible due to its impact on graves, areas in which ashes have been scattered, or trees then an alternative route will be needed leading to possible increased cost and/or timescales.	Redman		C D E	3 3 3	3 3 3	9 9 9		underway  Tree impacts assessed by CBC trees officer  Planning process will involve consultation on detailed scheme	2015  Ongoing throughout project  September 2016	Chris Chavasse  Mike Redman	
7.5	If access to the site and construction activity are not managed in a way that is sympathetic to the services being provided, there is a risk that there could be an increase in complaints and the Councils reputation could be adversely effected.	Mike Redman	12/08/15	B C D E	3 4 4 3	2 3 3 3	6 12 12 9	Reduce	Agree the most appropriate access route into the proposed development site.  Schedule work out of hours when appropriate  Shutdown services if / when appropriate with contingency plans	September 2016  Ongoing throughout project  Ongoing throughout project	Garrie Dowling  Garrie Dowling  Rob Hainsworth	
Legal												
8.1	If option C or E is agreed then the value and viability of adjacent land for future housing development may be	Mike Redman	12/08/15	C E	4 4	2 2	8 8	Reduce	Ensure landscaping design minimises visual impact of crematorium and acts as a 'use separation' buffer	September 2016	Rob Hainsworth	



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	impacted.											
8.2	If housing is developed on nearby land before the crematorium is constructed then there is a risk that the programme could be delayed or curtailed.	Mike Redman	12/08/15	C E	4 4	1 1	4 4	Reduce / Accept	Monitor potential developments and create contingency plans if appropriate  Ensure programme proceeds at an optimum pace	Ongoing throughout project  Ongoing throughout project	Martin Chandler  Ken Dale	
Capacity												
9.1	If there is inadequate internal resource to support the implementation of the chosen option (including the resulting effect on the ongoing Bereavement Services operation) there will be adverse impacts upon timescales, costs, service quality and the reputation of the Council.	Mike Redman	12/08/15	B C D E	2 3 3 3	3 4 4 4	6 12 12 12	Reduce	Create and maintain an internal resource plan  Ensure funding exists to support backfill	Ongoing throughout project  September 2015 - maintain throughout project	Ken Dale  Ken Dale / Nina Philippidis	