

Mitford Parish Council – Risk Assessment of Financial and Non-Financial Internal Audit Controls

Approved 18th March 2026

No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
1.	Governance		
1.1 1.1.1	<u>Standing Orders</u> Standing Orders have been adopted setting out the Council's constitution and procedures. They are reviewed at least every four years	Reviewed every four years or when changes or made.	
1.2 1.2.1	<u>Financial Regulations</u> The Clerk is the Responsible Financial Officer with the duties detailed in the Financial Regulations.	Clerk is RFO, detailed in contract.	
1.2.2	Financial Regulations have been adopted which set out procedures. They are review at least every four years.	Reviewed every four years or when changes or made.	
1.3 1.3.1	<u>Assertion 10</u> The Clerk and Councillors have an email address on a council owned domain name for general correspondence from the public.	Gov.uk email addresses set up for the Clerk and Councillors - 2025 with Widescope	
1.3.2	The Council ensures its website complies with the Web Content Accessibility Guidelines	New website 2025 with Widescope	

	(WCAG) 2.2 AA.		
1.3.3	The Council publishes and maintains a clear accessibility statement, that outlines any accessibility limitations, how to request alternative formats, and a named contact for accessibility issues.		
1.3.4	The Council ensures the website complies with the Public Sector Bodies (Website and Mobile Applications) (No. 2) Accessibility Regulations 2018, where applicable.		
1.3.5	The Council adopts and publishes the Information Commissioners Office (ICO) Model Publication Scheme.		
1.3.6	The Council publishes information as required by the Transparency Code for Small Authorities (for those with turnover under £25,000).		
1.3.7	The Council keeps all financial and governance information up to date and makes it accessible via its website.		
1.3.8	The Council has considered its data protection compliance and is sure that it is fully complying		

	with the UK General Data Protection Regulation (UK GDPR) and the Data Protection Act (DPA) 2018.		
1.3.9	The Council is processing personal data with care and in line with the principles of data protection.		
1.3.10	The Council has implemented an IT Policy covering:	IT & Cybersecurity and Data Protection & Retention Policies approved March 2026, reviewed annually	
1.3.11	Use of email and personal devices for official business.		
1.3.12	Email, document handling, data storage and security protocols.		
1.3.13	Responsibilities of councillors, staff and contractors. The policy provides guidance on cyber security threats such as phishing, and outlines mitigation measures.		
1.3.14	The Council reviews the policy annually and shares it with all relevant parties.		

No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
1.4 1.4.1 1.4.2 1.4.3 1.4.4	<u>Measures to Prevent Fraud and Corruption</u> The Council has adopted the NALC Model Code of Conduct. All Councillors sign a Declaration of Acceptance of Office on election or co-option. All Councillors complete a Register of Interests and provide updated information as appropriate. Copies are held with the Council and Northumberland County Council. There is an agenda item for Councillor Declarations of Interests on every council agenda.	NALC Model Code of Conduct adopted 2020. Reviewed when changes are made. Signed after 2025 elections Provided after 2025 elections Agenda item	
1.5 1.5.1	<u>Insurable Risks</u> Employers Liability Insurance (this is the only insurance the Parish Council is required to hold through legislation.	Insured through Zurich.	

No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
1.6 1.6.1 1.6.2 1.6.3	<p data-bbox="277 268 600 368"><u>External Audit Annual Governance Statement Requirements</u></p> <p data-bbox="277 373 707 443">Statement of accounts formally approved by Council.</p> <p data-bbox="277 480 707 762">Council only does things it has legal power to do and works within appropriate standards and codes of practice which could have a significant effect on the ability of the Council to conduct its business or on its finances.</p> <p data-bbox="277 799 707 975">Notice of audit displayed on the 3 Council notice boards to allow electors to inspect accounts as required by The Accounts and Audit Regulations 2015.</p> <p data-bbox="277 1011 707 1220">Appropriate steps are taken to deal with matters raised in reports from Internal and External Auditors through agenda items on Parish Council meeting agenda.</p>	<p data-bbox="748 373 1447 411">Presented to Council at the Annual Meeting in May</p> <p data-bbox="748 480 987 518">Council has GPC</p> <p data-bbox="748 799 1115 837">Displayed on noticeboards</p> <p data-bbox="748 1011 1211 1050">Completed as and when required.</p>	

No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
1.7 1.7.1	<p><u>Proper Booking</u> The cash book is balanced against the bank statements to ensure arithmetically correct when bank statements received.</p> <p>Cash book stored in locked cupboard.</p> <p>Budget/Precept reports are held on the Clerks computer and backed up onto USB flash drive.</p>	<p>Completed monthly</p> <p>All accounts documentation stored in safe location.</p> <p>Backs up made monthly, held securely.</p>	
1.8 1.8.1 1.8.2	<p><u>Payment Controls</u> A list of payments is prepared for the Parish Council meeting with the invoices also available for inspections. Councillor approve these payments and this is recorded in the minutes. Payments are made via BACS or cheques which are signed by 2 approved councillors or clerk/councillor.</p> <p>VAT is recorded in a separate column in the cashbook. Annual reclaims are made.</p>	<p>Presented at every meeting.</p> <p>VAT reclaims completed in April/May annually</p>	

No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
1.8.3	S137 payments are shown in a separate column in the cashbook.	Council has GPC.	
1.9	<u>Budgetary Controls</u>		
1.9.1	The Council sets a budget which is approved and recorded in the minutes no later than the January meeting.	Completed annually	
1.9.2	The Clerk presents a quarterly income and expenditure report to the Council.	Presented at every meeting	
2.0	<u>Income Controls</u>		
2.0.1	All income is recorded in the cashbook.	Completed monthly	
2.0.2	Northumberland County Council issues a remittance advice which confirms the precept that is paid directly into the Council's bank account.	Received twice a year: April and September	
2.1	<u>Payroll Controls</u>		
2.1.1	The Clerk manages the payroll.	The council uses HMRC PAYE Basic Tools. Completed monthly by the Clerk.	
2.1.2	The Clerk is eligible to be paid travel expenses for any official	Claimed annually at the March meeting	

	mileage.		
No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
2.2	<u>Asset Controls</u>		
2.2.1	An asset register with insurance valuation updates annually.	Updated as and when required.	
2.2.2	The list of assets is maintained and updated during the year, insurance cover extended for new acquisitions when appropriate. Copy presented to Councillors with annual statement of accounts.		
2.2.3	Insurance provider reviewed from time to time for competitive pricing.	Completed annually	
2.3	<u>Bank Reconciliation</u>		
2.3.1	The bank account is reconciled by the Clerk.	Completed annually	
2.3.2	Quarterly bank reconciliations are undertaken by the Clerk and signed off on the bank statements.	Completed annually	
2.3.3	Any adjustments for interest/bank charges/unpaid cheques are noted in the cashbook if they occur.	Completed annually	

No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
2.4 2.4.1 2.4.2 2.4.3	<u>Year End Procedures</u> Accounts are prepared on a payment and receipts basis. Full cross casting of the cashbook is agreed to the final accounts. The Chairman signs the cashbook. An audit trail is provided by recording the minute number and meeting date the payment was agreed.	Year end accounts completed in April annually Carried out at the Annual Meeting. Completed monthly	
2.5 2.5.1	<u>Qualifications of the Clerk</u> The Clerk holds CilCA (Certificate in Local Council Administration) and is a member of the Institute of Local Council Management.	Completed in 2016. Clerk also has FiLCA and PiALC qualifications.	
2.6 2.6.1	<u>Meetings</u> The meeting policy is set out in Standing Orders, notices are provided three clear days before the meeting on noticeboards. Draft minutes are published prior to the next meeting, time is	Six meetings per year. Notices on website and notice boards 3 days clear Draft minutes published within one month	

	set aside for public participation.	
--	-------------------------------------	--

No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
2.7 2.7.1 2.7.2 2.7.3	<p data-bbox="277 424 510 453"><u>Communications</u></p> <p data-bbox="277 459 622 523">The Parish Council has a website Widescope.</p> <p data-bbox="277 564 721 699">The Parish Council has an email address that is widely published on noticeboards, emails and websites.</p> <p data-bbox="277 740 712 842">Parish Council information is placed on the noticeboards and updated as and when required.</p>	<p data-bbox="748 459 1339 523">New website in place from 2025, hosted by Widescope.</p> <p data-bbox="748 564 1451 628">Gov.uk email address for clerk and councillors from 1st April 2026.</p> <p data-bbox="748 740 1420 804">Info placed on noticeboards by councillors as and when required.</p>	
2.8 2.8.1	<p data-bbox="277 887 479 916"><u>Annual Report</u></p> <p data-bbox="277 922 721 1193">Annual Report is completed and published by 30th June of the following year. It is available to any elector and includes a summary of accounts and the Chairman's overview and is presented at the Parish Council meeting.</p>	<p data-bbox="748 922 1420 986">Annual Report presented by the Chairman at the Annual Assembly.</p>	

No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
2.9 2.9.1	<u>Accounts</u> Accounts are prepared in accordance with statutory requirements, approved within three months of the accounting date and published within six months.	Accounts updated monthly, presented at each quarterly meeting and published on the website with the agenda for the meeting.	
3.0 3.1	<u>Clerk's Contract</u> The Parish Council has adopted the national Association of Local Council's terms and conditions and contract of employment.	Clerk has NALC model contract.	
3.1 3.1.1	<u>Training</u> The Council has evaluated and identified training needs for staff and members.	Training as and when required	
3.2 3.2.1 3.2.2	<u>General Power of Competence</u> Two thirds of vacancies filled at last election. Clerk is CiLCA qualified and has passed unit 7 – General Power of Competence.	Two third of vacancies filled at election 2025. Clerk CiLCA qualified 2016 (includes unit 7 – GPC)	