

Mitford Parish Council  
DRAFT Meeting Minutes

The Parish Council met at 7.30pm, on Wednesday 5<sup>th</sup> March 2025 at the Village Hall, Mitford.

**Present:**

Councillors: Chair – Mike Sharp (M.S.), Eric Dodd (E.D.), Ted Rodger (T.R.). C. Cllr Sanderson also in attendance.

Damian McEnroe (D.M.) – Clerk. Deanna Cota D.C. – Clerk in waiting.

---

**1: Chairs Opening Remarks.**

The chair welcomed everyone to the meeting.

**2: Public Participation.**

No members of the public were present.

**3: Apologies for absence.**

Apologies were received from Cllr’s Matt Skillen (M.Sk.), Michael Jeans (M.J.) and Carole Burn (C.B.), and Rev Elaine Jones (E.J.).

**4: Declaration of any interests and the grants of any dispensations.**

T.R. – Village Hall.

**5: Welcome to the new Council Clerk**

The chair welcomed and introduced Deanna Cota who will be taking over the role of Parish Clerk from 1<sup>st</sup> April 2025 on the retirement of the present clerk who should ensure banking access.

ACTION 1/2025 D.M.

**6: Update from the County Councillor.**

C. Councillor Sanderson gave an update on the forthcoming NCC budget which has been approved, which means there will be no cuts to services. Three new schools are being built in the county which is moving to a two-tiered education system, and the Maltings theatre at Berwick is to be upgraded.

N.C.C. have introduced an environmental policy which means more financial resources will become available for the maintenance of parks and open spaces, and the upkeep of roadside verges. Fly tipping is currently an issue with covert work being conducted in Blyth and Ashington areas.

Both the Dyke Neuk and Plough public houses have reported a downturn in business due to the road closure on the B6343 at Abbey Mills, and whilst the diversion appears to be working there is a need for further liaison between the highways dept and the P.C. to ensure “we’ve got it right”.

N.C.C.’s planning department have recently approved the building of the new A.I. centre at Cambois.

The Northern rail line has now been opened since Christmas and so far there has been in excess of 100k journeys undertaken with the station at Newsham opening imminently.

The chair raised the issue of traffic speeding though Mitford village (as indicated by the speed sign) and C., Cllr Sanderson suggested contact with Robin McCartney at N.C.C. who may be able to assist, **ACTION 2/25 – D.M.**

Cllr E.D. raised the issue of the poor state of the road surface on the C152 at Tranwell and the clerk was asked to bring this to the attention of the highways dept. **ACTION 3/25 – D.M.**

The chair raised the river bank erosion on the Font at the rear of the village hall and C. Cllr Sanderson suggested the Flood defence team be spoken to in the first instance. **ACTION 4/25 -D.M.** to arrange.

At 8.05pm C. Cllr Sanderson left the meeting.

## **7. Report from the Police.**

The two previously circulated police reports were considered.

## **8: Minutes of the meeting held on Wednesday 11<sup>th</sup> December 2024.**

The minutes were accepted as a true record and signed by the chair.

## **9: Any other matters arising from the minutes if not already on the agenda.**

A46 – This is still under discussion.

A47 – Cllr C.B. has submitted a report.

A48 – Completed.

A49 – Completed.

## **10: Financial matters.**

**10.1** The accounts and current bank balance, previously circulated, were agreed upon as correct.

**10.2** The following payments were approved:

G. Christie	Grounds Maintenance Jan 2025	£70.00
G. Christie	Grounds Maintenance Feb 2025	£208.00
Widescope	Website hosting	£228.00

**10.3** It was agreed that the £6000 currently retained for Solar Panel installation at the Village Hall should continue to be earmarked for such purposes until the result of the installation feasibility study, which is occurring next Monday, 10<sup>th</sup>, is known.

**11: Parish Round-up.**

The chair raised the issue of the river bank erosion on the Font at the rear of the Village Hall which is eating into allotment land owned by the P.C. A number of photographs showing the erosion were considered. Previous attempts to make structural repairs have proven impossible with the E.A. requiring costly assessments and permits, and a willow planting programme also failed due to poor weather conditions. The chair will again speak to the E.A. and seek advice on the best way forward.

**ACTION 5/2025 - M.S.**

In the meantime, the chair suggested that 200 willow plants which are traditionally used to shore up river banks, be purchased and planted. They would cost £100.00 to purchase and the village warden would be asked to plant them., This was unanimously agreed.

The Rev E.J. has approached the P.C. asking if there was an intention to celebrate V.E. day and could a collaboration take place. Cllr T.R. said he would liaise with Rev E.J. **ACTION 7/25 – T.R.**

**12: Planning Applications, both current and new.**

<b><u>Ref No.</u></b>	<b><u>Address</u></b>	<b><u>Status</u></b>	<b><u>Comments</u></b>
None			

There were no new applications.

**13: Morpeth Neighbourhood Planning Review.**

The chair provided an update stating that the last meeting had been held virtually, and it was agreed that all “white land” (i.e. undeveloped land on the edges of greenbelt land) would be assessed with the assistance of consultants to decide on its future use. This was anticipated to take up the rest of the year.

**14: Highways.**

The Mitford speed sign data suggests the sign has not reduced speeding and the latest data shows recorded speeds of highs of 78 mph when entering the village and 98mph on leaving. This will hopefully be the subject of a further NCC site survey to corroborate the data with further action then being considered.

The location key for the Tranwell Speed sign is unknown, it does not appear to have been given to the P.C. when the Tranwell Village gateway was installed. D.M. to locate. **ACTION 7/25 D.M.**

Cllr E.D. states speeding is still occurring in Tranwell Woods despite the erection of 30mph signs, and that the sign placement might not be the best. The chair stated that we potentially have funding for an additional speed sign in Tranwell Woods but we need to have a site survey conducted by N.C.C. **ACTION 8/25 – D.M.**

**15: Village Hall.**

Cllr T.R. reported that there is a lot of activities occurring in the hall now. The store room is soon to be fitted with proper storage facilities.

There is a ceilidh occurring at the end of March.

**16: The Village Warden and other Environmental Matters.**

Cllr T.R. will ask M.Sk. to have the Xmas tree on the village green removed asap.

**17: P.C. Website**

Cllr E.D. stated that with Rev E.J. having been very busy of late, there was little to report though he is intending to meet Widescope in the very near future to discuss future development.

**18: Correspondence.**

None

**19: Any other Urgent Business.**

E.D. stated that a neighbour hood watch scheme was now running in Tranwell woods co-ordinated by one of the residents.

The Parish Council election will be taking place on 1<sup>st</sup> May 2025 and the new clerk has already liaised with N.C.C. and will obtain the nomination forms for completion by each councillor seeking re-election. If the seats are uncontested then re-election will be automatic. Each councillor has to submit their own nomination paper in accordance with the current published timelines – circulated.

**20: Time and dates of next meetings.**

7.30pm, Wednesday, 7<sup>th</sup> May 2025, 2<sup>nd</sup> July 2025, and 3<sup>rd</sup> September 2025.

The meeting concluded at 9.22pm.

Confirmed as a true record and signed by the chair.....

.....

Date.....

**ACTION SHEET**

<u>Number</u>	<u>Action By</u>	<u>Description</u>
1	D.M.	Ensure new clerk has banking access.
2	D.M.	Contact Robin McCartney at N.C.C. re speeding issues.
3	D.M.	Liaise with highways re C152 road surface.
4	D.M.	Liaise with flood defence team re the Font.
5	M.S.	Liaise with Environment Agency re the Font.
6	T.R.	Liaise with Rev E.J. re V.E. celebrations.
7	D.M.	Locate Tranwell village speed sign key – N.C.C.
8	D.M.	Arrange site survey with N.C.C. for Tranwell Woods.

# **Mitford Parish Council**

## **DRAFT FINANCIAL REGULATIONS**

Approved:

## Contents

1. General.....	3
2. Risk management and internal control.....	4
3. Accounts and audit.....	5
4. Budget and precept.....	6
5. Procurement .....	7
6. Banking and payments .....	8
7. Electronic payments.....	9
8. Cheque payments .....	10
9. Payment cards.....	10
10. Petty Cash.....	<b>Error! Bookmark not defined.</b>
11. Payment of salaries and allowances .....	10
12. Loans and investments .....	11
13. Income.....	11
14. Payments under contracts for building or other construction works .....	11
15. Stores and equipment.....	12
16. Assets, properties and estates.....	12
17. Insurance .....	12
18. [Charities].....	13
19. Suspension and revision of Financial Regulations.....	13
Appendix 1 - Tender process.....	14



## 1. General

- 1.1. These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4. In these Financial Regulations:
  - 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
  - "Approve" refers to an online action, allowing an electronic transaction to take place.
  - "Authorise" refers to a decision by the full council, or a committee or an officer, to allow something to happen.
  - 'Proper practices' means those set out in *The Practitioners' Guide*
  - *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
  - 'Must' and **bold text** refer to a statutory obligation the council cannot change.
  - 'Shall' refers to a non-statutory instruction by the council to its members and staff.
- 1.5. The Parish Clerk is the council's 'proper officer' in accordance with Section 112 of the Local Government Act 1972. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council, in accordance with Section 151 of the Local Government Act 1972. The Clerk has been appointed as RFO and these regulations apply accordingly. The Clerk/ RFO;
  - acts under the policy direction of the council;
  - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
  - determines on behalf of the council its accounting records and control systems;
  - ensures the accounting control systems are observed;
  - ensures the accounting records are kept up to date;
  - seeks economy, efficiency and effectiveness in the use of council resources; and
  - produces financial management information as required by the council.

1.6. **The council must not delegate any decision regarding:**

- **setting the final budget or the precept (council tax requirement);**
- **the outcome of a review of the effectiveness of its internal controls**
- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts.

## **2. Risk management, asset control and internal control**

2.1. **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**

2.2. The Clerk/ RFO shall prepare, for approval by the council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the full council at least annually.

2.3. When considering any new activity, the Clerk/ RFO shall prepare a draft risk assessment including risk management proposals for consideration by the full council.

2.4. The Clerk is responsible for ensuring that all council assets are properly maintained and securely held.

2.5. The Clerk is responsible for ensuring that appropriate insurance cover is put in place to mitigate the risks identified.

2.6. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**

2.7. **The accounting control systems determined by the Clerk/ RFO must include measures to:**

- **ensure that risk is appropriately managed;**
- **ensure the prompt, accurate recording of financial transactions;**
- **prevent and detect inaccuracy or fraud; and**
- **allow the reconstitution of any lost records;**
- **identify the duties of officers dealing with transactions and**
- **ensure division of responsibilities.**

2.8. At each financial year end, a Councillor shall be appointed to verify bank reconciliations for all accounts produced by the Clerk/ RFO. The Councillor shall sign and date the reconciliations and the original bank statements (or similar

document) as evidence of this. This activity, including any exceptions, shall be noted by the council.

- 2.9. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

### 3. Accounts and audit

- 3.1. All accounting procedures and financial records of the council shall be determined by the Clerk/ RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the Clerk/ RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:**
  - **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
  - **a record of the assets and liabilities of the council;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.
- 3.4. The Clerk/ RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the Clerk/ RFO shall submit them (with any related documents) to the full council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the Clerk/ RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.
- 3.7. The internal auditor shall be appointed by the council and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The council shall ensure that the internal auditor:
  - is competent and independent of the financial operations of the council;
  - reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;

- can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
  - has no involvement in the management or control of the council
- 3.9. Internal or external auditors may not under any circumstances:
- perform any operational duties for the council;
  - initiate or approve accounting transactions;
  - direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.
- 3.11. The Clerk/ RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.
- 3.12. The Clerk/ RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

#### **4. Budget and precept**

- 4.1. **Before setting a precept, the council must calculate its [council tax (England)/budget (Wales)] requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**
- 4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by the council at least annually, no later than December for the following financial year. The Clerk/ RFO will inform the council of any salary implications before consideration of the draft budget.
- 4.3. No later than December each year, the RFO shall prepare a draft budget with detailed estimates of all income and expenditure for the following financial year, taking account of the lifespan of assets and cost implications of repair or replacement.
- 4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward by placing them in an earmarked reserve.
- 4.5. Having considered the proposed budget, the council shall determine its requirement by setting a budget. The council shall set a precept for this amount no later than the end of January for the ensuing financial year.
- 4.6. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government**

**Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them.**

- 4.7. The Clerk/ RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.8. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.9. The Clerk/RFO may exercise virement within the overall approved budget total with no limitations.
- 4.10. Virements between service budgets and reserves can be exercised with the approval of the Clerk/ RFO.

## **5. Procurement**

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The Clerk/ RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases.
- 5.3. Every contract shall comply with these the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed £60,000 including VAT, the Clerk shall advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation. Tenders shall be invited in accordance with Appendix 1.
- 5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation<sup>1</sup> regarding the advertising of contract opportunities and the publication of notices about the award of contracts.**
- 5.8. For contracts greater than £5,000 excluding VAT the Clerk/ RFO shall seek at least 3 fixed-price quotes;

---

<sup>1</sup> The Regulations require councils to use the Contracts Finder website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.

- 5.9. Where the value is under £5000 excluding VAT, the Clerk/ RFO shall try to obtain 3 estimates, which might include evidence of online prices, or recent prices from regular suppliers.
- 5.10. For smaller purchases, Clerk/ RFO shall seek to achieve value for money.
- 5.11. **Contracts must not be split into smaller lots to avoid compliance with these rules.**
- 5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:
- i. specialist services, such as legal professionals acting in disputes;
  - ii. repairs to, or parts for, existing machinery or equipment;
  - iii. works, goods or services that constitute an extension of an existing contract;
  - iv. goods or services that are only available from one supplier or are sold at a fixed price.
- 5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the Council. Avoidance of competition is not a valid reason.
- 5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- 5.15. No individual member, or informal group of members may issue an official order or make any contract on behalf of the council.
- 5.16. No expenditure shall be authorised, no contract entered in to, or tender accepted in relation to any major project, unless the council is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.
- 5.17. Purchase orders are not required to be raised for regular payments. Instead, regular payment invoices will be confirmed as regular payments by the Clerk and checked for reasonableness, arithmetical accuracy, coding and VAT, before being authorised.
- 5.18. Any ordering system can be misused and access to them shall be controlled by the Clerk/RFO.

## **6. Banking and payments**

- 6.1. The council's banking arrangements, including the bank mandate, shall be made by the Clerk/ RFO and authorised by the council. The council has resolved to bank with TSB Bank. The arrangements shall be reviewed annually for security and efficiency.
- 6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or

services were received, checked and represent expenditure previously authorised before being certified by Clerk/ RFO

- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by online banking in accordance with a resolution of the council, a duly delegated committee or a delegated decision by an officer.
- 6.6. A list of payments shall be reported to the next appropriate meeting of the Council for information only.
- 6.7. The Clerk/ RFO shall present a schedule of payments forming part of the agenda for the meeting, to the Council. This Council shall review the schedule for compliance.
- 6.8. The Council does not have or require an authorised overdraft limit and the Clerk/RFO will ensure that the council's accounts do not become overdrawn.
- 6.9. A direct debit may also be set up to make a regular payment where this is cost effective or where this is required by the supplier as a condition of the sale.
- 6.10. Direct debit instructions must only be set up by the Clerk/ RFO.

## **7. Electronic payments**

- 7.1. Where internet banking arrangements are made with any bank, the Clerk/ RFO shall be appointed as the Service Administrator and a signatory.
- 7.2. Three members of the Council will be appointed as signatories.
- 7.3. Each signatory has their own personal identification logins. No one shall disclose any PIN or password, relevant to the council or its banking.
- 7.4. The Service Administrator shall set up all items due for payment online.
- 7.5. In the prolonged absence of the Service Administrator, the Chairman shall set up any payments due before the return of the Service Administrator.
- 7.6. A full list of all payments made in a month shall be provided to the next Council meeting and displayed on the Council's website.
- 7.7. Payment may be made by BACS or CHAPS provided that evidence is retained and any payments are reported to the next meeting of the Council.
- 7.8. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that evidence of this is retained and any payments are reported to the Council when made.
- 7.9. A monthly bank reconciliation will be undertaken by the Clerk/RFO agreeing all entries on the bank statement to payments, receipts and bank transfers for the month as recorded in the Council's financial management system.
- 7.10. The Clerk shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.

7.11. Remembered password facilities other than secure password stores requiring separate identity verification should not be used on any computer used for council banking.

## **8. Cheque payments**

8.1. Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by two members and countersigned by the Clerk/RFO.

8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.

8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.

## **9. Payment cards**

9.1. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the Council. Transactions and purchases made will be reported to the Council.

9.2. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk/RFO and members who are signatories. Any balance shall be paid in full each month.

9.3. Personal credit or debit cards of members or staff or members shall not be used.

## **10. Payment of salaries and allowances**

**10.1. As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**

**10.2. Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**

10.3. Salary rates shall be agreed by the council. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council.

10.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, no later than the dates stipulated in employment contracts.

10.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.

10.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook.

10.7. Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the council.

10.8. Before employing interim staff, the council must consider a full business case.

10.9.



## **11. Loans and investments**

- 11.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.
- 11.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase, leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the council, following a written report on the value for money of the proposed transaction.
- 11.3. All investment of money under the control of the council shall be in the name of the council.
- 11.4. All investment certificates and other documents relating thereto shall be retained in the custody of the Clerk/RFO.
- 11.5. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

## **12. Income**

- 12.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the Clerk/RFO.
- 12.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk/RFO. The Clerk/RFO shall be responsible for the collection of all amounts due to the council.
- 12.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by the Clerk/RFO and may be written off in the year. The council's approval shall be shown in the accounting records.
- 12.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the Clerk/RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.
- 12.5. Personal cheques shall not be cashed out of money held on behalf of the council.
- 12.6. The Clerk/RFO shall ensure that VAT is correctly recorded and that any VAT Return required is submitted from the software by the due date.
- 12.7. Where significant sums of cash are regularly received by the council, the Clerk/RFO shall ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.

## **13. Payments under contracts for building or other construction works**

- 13.1. Where contracts provide for payment by instalments the Clerk/RFO shall maintain a record of all such payments, which shall be made within the time specified in the

contract based on signed certificates from the architect or other consultant engaged to supervise the works.

- 13.2. Any variation of, addition to or omission from a contract must be authorised by the Clerk/RFO to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

#### **14. Stores and equipment**

- 14.1. Delivery notes shall be obtained in respect of all goods received and goods must be checked as to order and quality at the time delivery is made.

#### **15. Assets, properties and estates**

- 15.1. The Clerk/RFO shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.

- 15.2. The Clerk shall ensure that an appropriate and accurate Register of Assets is kept up to date. The Clerk/RFO shall also ensure that an appropriate and accurate record of investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.

- 15.3. The continued existence of tangible assets shown in the Asset Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

- 15.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to the full council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).

- 15.5 No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the full council, together with any other consents required by law, except where the estimated value of any one item does not exceed £1000.

#### **16. Insurance**

- 16.1. The Clerk shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.

- 16.2. The Clerk shall give prompt notification to the Council of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.

- 16.3. The Clerk/RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the Council at the next available meeting. The Clerk shall negotiate all claims on the council's insurers.

16.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined by the council.

## **17. Charities**

17.1. Where the council is sole managing trustee of a charitable body the Clerk/RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk/RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.

## **18. Suspension and revision of Financial Regulations**

18.1. The Clerk/RFO shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.

18.2. The Council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.

18.3. The Council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

## **Appendix 1 - Tender process**

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk/RFO shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk/RFO in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
- 3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk/RFO in the presence of at least one member of council.
- 4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Order 18 and shall refer to the terms of the Bribery Act 2010.
- 6) Where the council does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

**DRAFT MITFORD  
PARISH COUNCIL  
INTERNAL CONTROL POLICY**

*Approved:*

## **1. Scope of Responsibility**

- 1.1 Mitford Parish Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.
- 1.2 In discharging this overall responsibility, the Council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk.
- 1.3 The Accounts and Audit Regulations 2015 require smaller authorities, each financial year to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts.

## **2. The Purpose of the System of Internal Control**

- 2.1 The system of internal control is designed to ensure that the Council's activities are carried out properly and as intended. Internal controls are set up by the Clerk who is the Responsible Financial Officer but the Council members must ensure that they have an understanding of those controls and that they are operated effectively.

## **3. Personnel Involved with the Internal Control Environment**

### **3.1 The Council:**

- (i) The Council has appointed a Chairman who is responsible for the smooth running of meetings and for ensuring all of Council's decisions are lawful. The Chairman signs each page of the minutes at the Council meetings.
- (ii) Decisions are made in accordance with Mitford Parish Council's Standing Orders and Financial Regulations, reviewed and approved annually by the Council.
- (iii) The Council meets at least 4 times a year and receives a financial statement which it approves at its Council meeting. Payments are made in accordance with Standing Orders and Financial Regulations.
- (iv) The Council reviews its obligations and objectives and approves budgets for the following year no later than December. The Council approves the level of precept for the following financial year no later than December.

- (v) Three members of the Council and the Clerk shall be appointed as signatories.
- (vi) In the case of electronic banking, the Clerk is the Service Administrator and shall set up all items due for payment.
- (vii) A full list of all payments made in a month shall be provided to the next Council meeting and displayed on the Council's website.
- (ix) At the year end, a councillor shall ensure that the cash book totals are reconciled to the year-end bank statement and shall sign the cash book and the year-end bank statement as evidence of this check.

### 3.2 The Clerk to the Council/Responsible Financial Officer:

- (i) The Council has appointed a Clerk to the Council who acts as the Council advisor and administrator. The Clerk is the Council's Responsible Financial Officer and is responsible for administering the Council's finances.
- (ii) The Clerk is responsible for the day to day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also ensures that the Council's procedures, control systems and policies are maintained.
- (iii) The duties of the Clerk/Responsible Financial Officer are laid down in a job description which is reviewed as and when necessary.
- (iv) The Responsible Financial Officer submits all the requested information to the External Auditor by the required date.

## **4. Conduct of the Audit**

- 4.1 An independent internal auditor is appointed and carries out such checks as are needed to satisfy themselves that the internal controls are adequate and working (See appendix 1).
- 4.2 The effectiveness of the internal audit is reviewed annually, and the Council agrees to the appointment of the internal auditor. The auditor, who is competent and independent (See appendix 2), is advised of the scope of the work to be carried out.
- 4.3 The report and any recommendations of the internal auditor are presented to the Council and agreed actions are monitored to ensure that they have been carried out and auctioned within the agreed timescale.
- 4.4 The Council seeks and receives appropriate property, legal, insurance and health and safety advice to manage risk (See appendix 3).
- 4.5 All statements etc. must be certified in time for the annual return to be submitted to the external auditor by 30<sup>th</sup> June.

4.6 Members of the Council can ask for any area of the Council's business to be looked at by the internal auditor during inspection.



## APPENDIX 1 – Mitford Parish Council - Internal Audit Checklist

INTERNAL CONTROL	TEST	COMMENTS	INITIALS
<b>Proper Bookkeeping</b>	Is the cashbook maintained and up to date?		
	Is the cashbook arithmetic correct?		
	Is the cashbook regularly balanced?		
<b>Standing Orders</b>			
	Has the Council formally adopted Standing Orders?		
	Has a Responsible Financial Officer been appointed?		
<b>Payment Controls</b>			
	Are payments in the cashbook supported by invoices etc?		
	Has VAT on payments been identified, recorded and reclaimed?		
	Is s137 expenditure separately recorded and within statutory limits?		
<b>Risk Management</b>			
	Do the minutes record the Council carrying out an annual risk assessment?		
	Is insurance cover appropriate and adequate?		
	Are internal controls documented and regularly reviewed?		
<b>Budgetary Control</b>			
	Has the Council prepared an annual budget in support of its precept?		
	Is actual expenditure against budget regularly reported to Council?		
	Are any significant variances explained?		
<b>Income Controls</b>			
	Is income properly recorded and promptly banked?		

<b>INTERNAL CONTROL Cont.d</b>	<b>TEST</b>	<b>COMMENTS</b>	<b>INITIALS</b>
<b>Income Controls Cont.d</b>	Are security controls over cash adequate and effective?		
	Does the precept recorded agree to notification?		
<b>Payroll Controls</b>			
	Do salaries paid agree to those approved by the Council?		
	Has PAYE/NIC been properly operated as an employer?		
<b>Asset Controls</b>			
	Does the Council keep an asset register of all assets?		
	Do asset valuations agree to those in the asset register?		
<b>Bank Reconciliation</b>			
	Is the bank reconciliation carried out regularly on receipt of statements?		
	Are there any unexplained balancing entries?		
<b>Year End Procedures</b>			
	Are the yearend accounts prepared on the correct accounting basis?		
	Do accounts agree to cashbook?		
	Is there an audit trail from financial records to accounts?		
	Where appropriate have debtors and creditors been properly recorded?		

## **APPENDIX 2 – Mitford Parish Council – Review of Effectiveness of Internal Audit**

1. Scope of Internal Audit – Does the internal audit sufficiently cover all aspects of the financial controls relevant to the Council and is there a policy in place and approved?
  
2. Independence – is the Internal Auditor independent?
  
3. Competence – Is the Internal Auditor Competent and do they carry out their work ethically, with integrity and objectively?
  
4. Relationships – Is the Clerk consulted in the internal audit plan and training undertaken when necessary?
  
5. Audit Planning and Reporting – Is there a plan in place for when the internal audit will be undertaken and does the plan properly take account of risk?

### APPENDIX 3 - Mitford Parish Council – Risk Assessment of Financial and Non-Financial Internal Audit Controls

No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
<b>1.</b>	<b>Governance</b>		
1.1	<u>Standing Orders</u>		
1.1.1	Standing Orders have been adopted setting out the Council's constitution and procedures. They are reviewed at least every four years		
1.2	<u>Financial Regulations</u>		
1.2.1	The Clerk is the Responsible Financial Officer with the duties detailed in the Financial Regulations.		
1.2.2	Financial Regulations have been adopted which set out procedures. They are reviewed annually.		
1.3	<u>Freedom of Information</u>		
1.3.1	The Council has adopted the model publication scheme.		

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.		
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.		

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="280 268 600 375"><u>External Audit Annual Governance Statement Requirements</u></p> <p data-bbox="280 375 705 443">Statement of accounts formally approved by Council.</p> <p data-bbox="280 478 705 758">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="280 798 705 973">Notice of audit displayed on the Council notice board to allow electors to inspect accounts as required by The Accounts and Audit Regulations 2015.</p> <p data-bbox="280 1013 705 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>		

No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
1.7 1.7.1	<p data-bbox="277 272 495 300"><u>Proper Booking</u></p> <p data-bbox="277 308 723 443">The cash book is balanced against the bank statements to ensure arithmetically correct when bank statements received.</p> <p data-bbox="277 485 651 549">Cash book stored in locked cupboard.</p> <p data-bbox="277 590 719 691">Budget/Precept reports are held on the Clerks computer and backed up onto USB flash drive.</p>		
1.8 1.8.1  1.8.2	<p data-bbox="277 807 528 834"><u>Payment Controls</u></p> <p data-bbox="277 842 703 1050">A list of payments is prepared for the Parish Council meeting with the invoices also available for inspections. These payments are presented at the Council meeting.</p> <p data-bbox="277 1091 725 1192">VAT is recorded in a separate column in the cashbook. Annual reclaims are made.</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.		
1.9 1.9.1  1.9.2  1.9.3	<u>Budgetary Controls</u> The Council sets a budget which is approved and recorded in the minutes at the November Parish meeting.  The Clerk presents an income and expenditure report to the Council at every meeting.  The Council has the General Power of Competence.		
2.0 2.0.1  2.0.2	<u>Income Controls</u> All income is recorded in the cashbook.  Northumberland County Council issues a remittance advice which confirms the precept that is paid directly into the Council's bank account.		



2.1	<u>Payroll Controls</u>		
2.1.1	The Clerk is responsible for submitting all relevant information to the Inland Revenue.		
2.1.2	The Clerk is eligible to be paid travel expenses for any official mileage.		
<b>No.</b>	<b>Internal Controls</b>	<b>Risks identified/potential for improvements/current procedure</b>	<b>Action Required</b>
2.2	<u>Asset Controls</u>		
2.2.1	An asset register with insurance valuation updated annually.		
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.		
2.3	<u>Bank Reconciliation</u>		
2.3.1	The bank account is reconciled by the Clerk.		
2.3.2	Regular bank reconciliations are undertaken by the Clerk and signed off on the bank statements.		

2.3.3	Any adjustments for interest/bank charges/unpaid cheques are noted in the cashbook if they occur.		
<b>No.</b>	<b>Internal Controls</b>	<b>Risks identified/potential for improvements/current procedure</b>	<b>Action Required</b>
2.4	<u>Year End Procedures</u>		
2.4.1	Accounts are prepared on a payment and receipts basis.		
2.4.2	Full cross casting of the cashbook is agreed to the final accounts. The Chairman signs the cashbook.		
2.4.3	An audit trail is provided by recording the minute number and meeting date the payment was agreed.		
2.5	<u>Qualifications of the Clerk</u>		
2.5.1	The Clerk holds CiICA (Certificate in Local Council Administration) and is a Principle member of the Society of Local Council Clerks.		
2.6	<u>Meetings</u>		
2.6.1	The meeting policy is set out in Standing Orders, notices are provided three clear days before the meeting on the noticeboard. Draft minutes are published		

	prior to the next meeting, time is set aside for public participation.		
<b>No.</b>	<b>Internal Controls</b>	<b>Risks identified/potential for improvements/current procedure</b>	<b>Action Required</b>
2.7	<u>Communications</u>		
2.7.1	The Parish Council has an accessible website.		
2.7.2	The Parish Council has an email address that is widely published on noticeboards, emails and websites.		
2.7.3	Parish Council information is placed on the Parish noticeboard and updated as and when required.		
2.8	<u>Annual Report</u>		
2.8.1	Annual Report is completed and published by 30 <sup>th</sup> 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.		

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.		
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.		
3.1 3.1.1	<u>Training</u> The Council has evaluated and identified training needs for staff and members.		
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.		

## **Mitford Parish Council – Review of Effectiveness of Internal Audit**

1. **Scope of Internal Audit – Does the internal audit sufficiently cover all aspects of the financial controls relevant to the Council and is there a policy in place and approved?**

Audit Programme in place and approved at the Parish Council meeting in May 2025.

Full Risk Assessment carried out in accordance with CIPFA guidance.

2. **Independence – is the Internal Auditor independent?**

Mrs Tracey Bell has had no involvement with Meldon Parish Council (apart from the Morpeth Neighbourhood Plan).

3. **Competence – Is the Internal Auditor Competent and do they carry out their work ethically, with integrity and objectively?**

Mrs Bell has been the Town Clerk to Morpeth Town Council for 7 years and was the Parish Clerk to Haswell Parish Council in Durham for 10 years.

Mrs Bell is a Member of the Institute of Legal Executives (MILEX) and a Fellow member of the Society of Local Council Clerks (FSLCC).

She also holds the following qualifications:

- Certificate in Local Council Administration (CiLCA)
- HNC in Public Administration
- Institute of Occupational Health and Safety (IOSH) – Managing Safely

4. **Relationships – Is the Clerk consulted in the internal audit plan and training undertaken when necessary?**

The Parish Clerk is consulted throughout the internal audit plan and inspections and is CiLCA qualified and a Principle Member of the Society of Local Council Clerks (PSLCC).

5. **Audit Planning and Reporting – Is there a plan in place for when the internal audit will be undertaken and does the plan properly take account of risk?**

The plan is presented to the Parish Council meeting in May 2025 for approval.

A full risk assessment is undertaken to identify areas of risk based on CIPFA recommendations.

The Internal Audit Report is presented to the Parish Council following conclusion of the year-end audit, for consideration.

*Approved -*

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

No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
<b>1.</b>	<b>Governance</b>		
1.1	<u>Standing Orders</u>	Reviewed as and when required.	None.
1.1.1	Standing Orders have been adopted setting out the Council's constitution and procedures. They are reviewed at least every four years		
1.2	<u>Financial Regulations</u>		
1.2.1	The Clerk is the Responsible Financial Officer with the duties detailed in the Financial Regulations.		
1.2.2	Financial Regulations have been adopted which set out procedures. They are review at least every four years.	Reviewed annually or as and when required.	None.
1.3	<u>Freedom of Information</u>	Reviewed annually or as and when required.	None.
1.3.1	The Council has adopted the model publication scheme.		

*Approved:*

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.	Reviewed annually or as and when required.  All received.  All received.	None.  None.  Reminders to be issued at each parish meeting for the need for these to be regularly reviewed and updated if necessary.  None.
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.	Renewed annually.	None.

No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
1.6	<u>External Audit Annual Governance Statement Requirements</u>		
1.6.1	Statement of accounts formally approved by Council.	Approved at meeting before 30 <sup>th</sup> June 2025.	None.
1.6.2	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.	Legal powers to be noted on precept/budget calculations.	Council has adopted General Power of Competence.
1.6.3	<p>Notice of audit displayed on the Council notice board to allow electors to inspect accounts as required by The Accounts and Audit Regulations 2015.</p> <p>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>None.</p> <p>None.</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 and the cloud.</p>	No back up as manual system.	<p>None.</p> <p>Possible move to computerised system.</p> <p>Regular backups to be made on a monthly basis. All updated files must be overwritten by the backup so that only the latest file version is retained.</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 These payments are presented at the Council meeting.</p> <p>VAT is recorded in a separate column in the cashbook. Annual reclaims are made.</p>		None.

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 adopted General Power of Competence.
1.9 1.9.1  1.9.2	<u>Budgetary Controls</u> The Council sets a budget which is approved and recorded in the minutes at the November Parish meeting.  The Clerk presents an income and expenditure report to the Council at every meeting.		None.  None.
2.0 2.0.1  2.0.2	<u>Income Controls</u> All income is recorded in the cashbook.  Northumberland County Council issues a remittance advice which confirms the precept that is paid directly into the Council's bank account.		None.  None.
2.1 2.1.1  2.1.2	<u>Payroll Controls</u> The Clerk is responsible for submitting all relevant information to the Inland Revenue. The Clerk is eligible to be paid travel expenses for any official mileage.		None.  None.

No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
2.2 2.2.1  2.2.2  2.2.3	<u>Asset Controls</u> An asset register with insurance valuation updates annually.  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.  Insurance provider reviewed from time to time for competitive pricing.		Reviewed annually.
2.3 2.3.1  2.3.2  2.3.3	<u>Bank Reconciliation</u> The bank account is reconciled by the Clerk.  Regular bank reconciliations are undertaken by the Clerk and signed off on the bank statements.  Any adjustments for interest/bank charges/unpaid cheques are noted in the cashbook if they occur.		None.  None.  None.

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.		None.  None.  None.
2.5 2.5.1	<u>Qualifications of the Clerk</u> The Clerk holds CiICA (Certificate in Local Council Administration) and is a Principle member of the Society of Local Council Clerks.		None.
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 the noticeboard. Draft minutes are published prior to the next meeting, time is set aside for public participation.		None.

No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
2.7 2.7.1  2.7.2  2.7.3	<u>Communications</u> The Parish Council has an accessible website.  The Parish Council has an email address that is widely published on noticeboards, emails and websites.  Parish Council information is placed on the noticeboard and updated as and when required.		
2.8 2.8.1	<u>Annual Report</u> Annual Report is completed and published by 30 <sup>th</sup> 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.		None.

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.		None.
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.		None.
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 CiICA qualified and has passed unit 7 – General Power of Competence.		None.  None.