



Parish Clerk

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STATEMENT OF INTERNAL CONTROL / RISK MANAGEMENT FRAMWELLGATE MOOR PARISH COUNCIL

**STATEMENT OF INTERNAL CONTROL FOR THE YEAR ENDING
31 MARCH 2025**

SCOPE OF RESPONSIBILITY

Framwellgate Moor Parish Council is a local authority funded largely by public money and is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently, and effectively. In discharging this overall responsibility, Framwellgate Moor Parish 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.

THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively, and economically.

The system of internal control will be in place at the Council for the year ended 31 March 2025 and up to the date of approval of the annual accounts and accords with proper practice as set out in the Practitioners' Guide Governance and Accountability in Local Councils. It will be reviewed in March 2025

THE INTERNAL CONTROL ENVIRONMENT

The Council

The Council reviews its obligations and objectives and approves a budget for the following year at its December or January meeting. The meeting of the Council in January 2025 approved the level of precept for the following financial year. The Council has an appointed Financial Responsible Officer reporting monthly to the Meeting of the Council. The RFO/Clerk has delegated powers to incur expenditure on urgent health and safety matters up to £500 or £500 on other matters to be ratified at the next following Council meeting. All expenditure is to be approved by full Council. Any other expenditure to be approved as specified in the Financial Regulations approved in May each year. The Council carries out regular reviews of its internal controls, systems and procedures as follows:

Clerk to the Council / Responsible Financial Officer

The Clerk also has the role of Responsible Financial Officer to the Council and acts as the Council's advisor and administrator. The Clerk/Responsible Financial Officer is responsible for administering the Council's finances. The Clerk/RFO is responsible for advising on the day-to-day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk/RFO also provides advice to help the Council ensure that its procedures, control systems and policies are adhered to.

Payments

All expenditure must be authorised by the Council, or (as set out above) by the Clerk/RFO after consultation with the appropriate Chair. All items of expenditure must be recorded on an official List of Payments. The list of payments is to be circulated to all Council Members three days prior to the monthly meeting (currently listed on the agenda). The Clerk is a signatory to allow direct dealings with the Bank and prepares but does not sign cheques.

Via Cheque – there are no cheques transactions

For transactions through Internet banking (preferred method of payment) the Clerk/RFO has authority to make payments which must be authorised by one of two Councillors who, by resolution of the Council, is a signatory on the Parish bank account. All signatories are sent a copy of the payments to authorise.

Controls

All receipts and payments are reported to the Council via the Minutes. All payments received to be banked within 7 days of receipt.

Asset Register

The Clerk/RFO to update as and when necessary and to be approved annually.

Risk Assessments / Risk Management

The Clerk/RFO will report on risk assessment to the Meeting as and when necessary.

The Parish Council's insurance cover is as follows and will be reviewed

Public Liability Insurance through Aviva is £10,000 per incident and £250,000 per additional higher value items.

Van Insurance through Zurich Van Insurance – this will be terminated with the return of the lease Van

Employers' liability Insurance through Aviva

Internal Audit

The Council has appointed an Independent internal auditor, Mr Gordon Fletcher, who will report to the Council on the adequacy of its records, procedures, systems, internal control and risk management.

External Audit

The Council's External Auditors, Mazars, submit an Annual Governance and Accountability Returns (AGAR), which is presented to the Council.

REVIEW OF EFFECTIVENESS

The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control, which should include a review of the effectiveness of internal audit. The results of that review must be considered by the Council and the Council must also approve the Statement on Internal Control.

__Graeme Blenkiron _ (Chairman) __John Turnock__ (Clerk and RFO)

Adopted March 2025 to be reviewed annually in March.