

Northmoor Parish Council

Explanation of No answers in the Annual Internal Audit Report 25-26

1. We were marked as No against Internal Control Objective C

“This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.”

2. The Internal Auditors written Report stated:

C Review of Risk Assessment

The Council has not formally assessed the significant risks to achieving its objectives using their Risk Assessment during the financial year. The 25/26 document was adopted at a meeting on 4 March 2025 (in the 24/25 financial year) and has been published.

Ensure that the risks are assessed at least annually during the year in question. It is good practice to review the Risk Assessment at the beginning of the financial year in April or May in order that it can be used as a working document throughout the year.

3. We carried out the Risk Assessment at the March 2025 meeting, mistakenly thinking it would be good to complete it before the start of the forthcoming Financial/Council Year.
4. The Risk Assessment was still relevant and valid, just the timing of the actual review was early.
5. This year the Risk Assessment is being held at the May meeting.