



Northumberland Association of Local Councils

Practitioners' Guide 2025

Governance and accountability for smaller authorities in England

Jointly published by the **Smaller Authorities Proper Practices Panel** with:



WHAT HAS ASSERTION 10 GO TO DO WITH ME?

Assertion 10 is a new, mandatory declaration added to the 2025 edition of the Practitioners' Guide for the Annual Governance and Accountability Return (AGAR), effective from the 2025/26 financial year. It shifts digital and data compliance from a general obligation to a specific, auditable checkbox.

Effects on Parish and Town Councils

- **Mandatory Digital Compliance:** Councils must affirmatively declare they have proper governance frameworks for digital presence, data protection, and IT management.
- **Email & Domain Management:** Councils must move away from personal/free email accounts (like Gmail) and use role-based email accounts on a council-owned

standards, requiring active maintenance of accessibility statements and accessible documents.

- **IT Policy Requirement:** A robust IT policy covering device use, cybersecurity, and data protection is mandatory, ensuring security of both council-owned and personal devices used for council business.
- **Data Protection Audits:** Councils need a thorough understanding of all personal data they handle, requiring data audits, mapping, and deletion policies to comply with UK GDPR and Data Protection Act 2018

Implications for Parish and Town Councils

- **Increased Accountability:** Failure to comply may lead to an inability to answer "Yes" on the AGAR, potentially triggering further scrutiny from external auditors.
- **Operational Shifts:** It forces modernization of IT practices, ensuring records are not lost when staff or councillors leave.
- **Budget & Time Constraints:** Many councils will need to budget for professional IT support, .gov.uk domain management, and training, adding to existing pressures on resources.
- **Heightened Risk Management:** Digital risks (data breaches, phishing) are formally treated with the same severity as financial risks.
- **Need for Immediate Action:** The requirements took effect with the 2025 Practitioners' Guide, meaning preparations and policy updates should already be underway.

Support Resources

NALC has provided an [Assertion 10 Hub](#) featuring a Data Protection Roadmap, a refreshed IT Policy template, and guidance on website accessibility.



OFF GRID HOUSEHOLDS IN NORTHUMBERLAND

Urgent: Help Identify Off Electricity-Grid Households in Northumberland

Households living off the electricity grid across Northumberland are facing some of the highest energy costs, these can be 3-5 times higher than a household connected to the electrical grid and are at increasing risk of fuel poverty.

We urgently need your help.

We are currently working to identify all off-grid properties in the county, but believe up to half remain unrecorded. Without a complete picture, these households risk remaining hidden and unable to access the support and investment they need.

Parish Councils play a vital role in helping us reach these residents.

If you are aware of any properties in your area that are not connected to the electricity network, please share this information with us as soon as possible.

This evidence will be used to press for government support, potential grid connections, and fairer outcomes for some of our most vulnerable communities.

Your local knowledge could make a real difference.

Please contact either johnbogue@ca-north.org.uk for the North of the county or davidrichardson@ca-north.org.uk for the South of the county

Dave and John would be happy to attend one of your meetings to discuss this project in more detail



MAZARS

Dear colleagues

MONDAY 20TH APRIL 7.00PM - AGAR TRAINING

We would like to invite all Clerks and Responsible Financial Officers of smaller authorities in the Northumberland area to attend our annual update session on the 2025/26 Annual Governance and Accountability Return.

The session will be delivered by Thomas Backhouse, Audit Manager working on behalf of Forvis Mazars LLP, the external auditors for local town and parish councils in the Northumberland area.

This session is expected to cover:

- *Information about the external auditor, Forvis Mazars*
- *An update on the Practitioner's Guide, including changes to the guide*
- *Intermediate procedures to be tested as part of the reviews*
- *Common issues from 2024/25 reviews, and how to avoid them*

The session is expected to run for around 30 minutes, with opportunities for questions/discussion to follow.

if you would like to attend please email Graeme for a link - info@northumberlandalc.uk



Northumberland
County Council

Community Partnerships - have your say!

Cllr Gordon Castle is the Chair Of the Community Partnerships. Community Partnerships which are there to help Northumberland residents have a greater say in council affairs.

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- North Northumberland
- Tynedale
- Castle Morpeth
- Cramlington/Bedlington/Seaton Valley
- Ashington/Blyth

Cllr Castle would like to hear how you think we can improve communication and engagement across the County and has invited Parish & Town Councillors to join him online to learn more about the partnership and how we can reduce the formality, engage with and empower citizens, strengthen communities and improve services.

The online session will be held on TUESDAY 28TH APRIL at 7.00pm for approximately one hour.

if you would like to join the session and have your say please email Graeme for a link - info@northumberlandalc.uk



ONLINE TRAINING WITH THE PARKINSON PARTNERSHIP

THE ROLE OF INTERNAL AUDIT - £35

Wednesday 6th May 10am - 11:30am

or

Wednesday 3rd June 10am - 11:30am

Details:

For councillors and officers who want to understand the role of the internal auditor, what to expect from them and how to appoint one.

(Please note, this is NOT a training session for people who want to undertake internal audits)

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Topics include:

- legislation and guidance
- Roles and responsibilities
- Internal controls
- how the council appoints an internal auditor
- Scope of internal audit
- Reviewing internal control
- Internal audit reports

Session benefits:

By the end of this session you will:

- Understand the purpose of internal audit
- Be aware of relevant legislation and sources of guidance
- Understand how a council should appoint an internal auditor
- Recognise the importance of internal controls
- Be aware of the need to review effectiveness

FINANCE FOR COUNCILLORS - £35

Tuesday 28th April 10am - 11:30am

or

Tuesday 21st May 10am - 11:30am

or

Tuesday 4th June 10am - 11:30am

Details

This session is for councillors only and is designed to give them a greater understanding of their duties with regard to the council's finances.

Topics include:

- Roles and responsibilities
- setting a budget and precept
- Financial control
- The Annual Governance & Accountability Return
- Internal and external audit
- How VAT applies to local councils

By the end of the session you will:

- Understand the council's duties regarding financial management
- Be aware of relevant legislation and sources of guidance
- Be aware of how the council's accounts are prepared and audited
- Recognise the importance of internal controls

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PROCUREMENT - £35

Thursday 23rd April 10am - 11:30am

or

Tuesday 2nd June 10am - 11:30am

Details

For anyone involved in procuring goods and services, preparing tenders, or entering into contracts on behalf of local councils.

This session introduces the new rules of the Procurement Act 2023, which came into force on 24 February 2025 and replace the Public Contracts Regulations 2015. The session covers the basics of procurement for local councils – inviting quotes, producing specifications and tender documentation, achieving competition and value for money.

Topics include:

- Overview and purpose of the Procurement Act 2023
- Procurement principles and objectives
- Procurement lifecycle
- Conflicts of Interest
- Roles and responsibilities
- Thresholds
- Below threshold contracts
- Excluded contracts
- Direct Awards
- Estimating the contract value
- Scope/Specification
- Frameworks
- Procurement procedures
- Timescales
- Publication of your procurement
- Assessment summaries
- Contract Award Notice & Standstill
- Contracting authorities' requirements (mandatory or voluntary).

INTERNAL CONTROLS - £35

Wednesday 6th May 10am - 11:30am

or

Wednesday 17th June 10am - 11:30am

Details

Topics include:

- Roles and responsibilities
- Financial risks
- Purpose of internal controls
- Case studies
- Examples of controls
- Review of internal controls

By the end of this session you will:

- Understand the council's and RFO's duties regarding internal control
- Be aware of the purpose of internal controls
- Be able to identify examples of internal controls
- Know when to review internal controls

VAT PARTIAL EXEMPTION - £35

Tuesday 14th April 10am - 11:30am

Details:

For clerks, finance staff and councillors of councils that lease or hire out land and buildings (such as village halls, community centres, meeting rooms or markets), who need to understand when their council is at risk of not being able to reclaim VAT. Essential for any council contemplating major building projects, or incurring significant expenditure on running these facilities.

This session is for those who already understand the rules of VAT (possibly from having attended one of our VAT sessions) and need to work out whether their council can reclaim VAT in relation to its use of land.

This session is unlikely to be of benefit for councils spending less than £50,000 a year, or for anyone that doesn't already understand the difference between business and non-business activities or between taxable and exempt supplies.

This session explains when VAT cannot be reclaimed in relation to exempt activities and what options may be available if you are in that situation.

Topics include:

- law and guidance
- non-business, taxable and exempt uses of land
- Apportionment of costs
- Partial exemption calculations
- Occasional breaches
- Option to tax
- Capital Goods Scheme adjustments

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**To book onto a course please email Graeme -
info@northumberlandalc.uk**

NALC PUBLISHES THE 2026/27 EDITION OF THE PRACTITIONERS GUIDE

The [latest 2026/27 edition of the Practitioners' Guide](#) is here, bringing important updates for authorities preparing Annual Governance and Accountability Returns (AGAR) for financial years starting on or after 1 April 2026.

The most notable changes to the Practitioners' Guide this year are:

- The upper threshold has been updated.
- The wording for Assertion 10 has been added.
- A note on the introduction of digital AGAR submissions has been added.
- Internal audit guidance for testing Assertion 10 has been added.
- The data protection officer exemption has been clarified.

The [Smaller Authorities Proper Practices Panel](#) (SAPPP) is responsible for issuing proper practices about the governance and accounts of smaller authorities. We sit as core members to represent the sector alongside the Association of Drainage Authorities and the Society of Local Council Clerks, together with stakeholder partners representing the Chartered Institute of Public Finance and Accountancy, the Department of Environment, Food and Rural Affairs, the Ministry of Housing, Communities and Local Government, the National Audit Office, and a representative of the internal auditors and the external audit firms appointed to smaller authorities.

Northumberland County Office is only an email away.

Best regards

Graeme Popay
CO Northumberland ALC
info@northumberlandalc.uk

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info@northumberlandalc.uk

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