

				<u>Banks Accounts</u>	<u>o/b</u>	<u>c/b</u>	<u>Opening Balance Check</u>	<u>Closing Balance Check</u>			
1 Balances Brought Forward	5,465.00	5,464.58	0.42								
				Barclays 20-99-56 20070661	5,464.58	10,261.64	O/B Bank Statement	5,464.58	C/B Bank Statement	10,261.64	
2 Precept or Rates and Levies	14,500.00	14,500.00	0.00				O/B Cashbook	5,464.58	* C/B Cashbook	10,261.64	*
3 Total Other Receipts	193.00	193.39	-0.39					0.00		0.00	
4 Staff Costs	5,799.00	5,799.00	0.00		5,464.58	10,261.64	unpres payments at Y/E		* unpres payments at Y/E	0	*
5 Loan Interest/Capital Repayment	0.00	0.00	0.00				unpres receipts at Y/E		* unpres receipts at Y/E		*
6 All Other Payments	4,097.00	4,097.33	-0.33				should be Zero	0.00	should be Zero	0.00	
7 Balances Carried Forward	10,262.00	10,261.64	0.36	<u>Activity Check</u>			<u>Receipts Check</u>		<u>Payments Check</u>		
8 Total Cash and Short Term Investments	10,262.00	10,261.64	0.36	O/B Cashbook	5,464.58		Total Receipts in Yr	14,693.39	* Total Exp in Year	9,896.33	*
				Total Receipts in Yr	14,693.39		Less Precep	14,500.00	* Salarie in the Year	5799	*
				Total Exp in Year	9,896.33				Milage All		*
					10,261.64		Total Other Receipts	193.39	Paye in Yr		*
				C/B Cashbook	10,261.64				Total Staff cost	5,799.00	
				should be Zero	0.00				Other Exp on CB	4,097.33	

**ElkerLodge Services Ltd Internal Audit Service
Checklist for Year Ending 31 March 2025**

This report has been prepared for the sole use of.

Allerthorpe Parish Council

Website

<https://www.allerthorpe-pc.org.uk>

No responsibility or liability is accepted by Elker Lodge Ltd to any third party who purports to use or rely, for any reason whatsoever, on this report, its contents or conclusions.

Overview of Audit / Points to Note	17/5/23 are 29/3/23 minutes
Review of minutes	<p>Reviewed activity and decisions</p> <p>Decisions would be clearer with the use of <u>Resolved</u></p> <p>Annual Parish Meeting - could not find the minutes for 2023</p> <p>Annual Parish Council Meeting should be held in May, but was actually held 10 June 2024</p> <p>Payments usually listed and the budget/precept was recorded in the December 2024 minutes</p>
Policies	See policy table
Accounts Package	Scribe
A. Appropriate accounting records have been properly kept throughout the year.	<p>Accounts are well presented on Scribe - Cost Centres & Codes appropriate</p> <p>Invoices attached in scribe</p> <p>S137 - Noted but unused</p> <p>General Power of Competence (GPC) - Not Held</p>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.	<p>Financial Regulations is tailored to council</p> <p>There are adequate controls over the receipt and payment of invoices.</p> <p>I reviewed a sample of payments and found them to be supported by invoices, and that VAT had been correctly accounted for.</p> <p>Payments & inv reference clearly shown in minutes</p> <p>Internet payments - can be made by clerk, supported by FR or IB policy</p> <p>Evidence of ad hoc 1/4ly Audits by councillors new clerk recommend using internal control checklist</p> <p>No purchases in the Quote or tendor threshold</p>

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<p>C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</p>	<p>An insurance policy covers the relevant risks. Evidence of ad hoc 1/4ly Audits by councillors new clerk recommend using internal control checklist All electronic documentation is backed up to Microsoft cloud.</p>
<p>D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</p>	<p>The Parish Council approved a budget at its meeting on 11/12/2023, budget is in the minutes The Parish Council set a precept of £13000 at its meeting 11/12/2023, precept value is in the minutes The Council reviews payments; progress is monitored by reporting bank balances & cashbook balances each meeting, this is all clear in the minutes. Reserves is less than 12 months</p>
<p>E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.</p>	<p>I confirmed that the precept of £145000 was credited to the Council's bank account. Vat was received & banked</p>
<p>F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for</p>	<p>Not Held</p>
<p>G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.</p>	<p>The only member of staff (the Clerk) has a contract of employment, which is signed by both employer and employee. Pay roll run External agency Payslip seen - deductions calculated appropriately</p>

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<p>H. Asset and investment registers were complete and accurate and properly maintained. This section/assurance should be extended to include loans to or by the authority</p>	<p>The Council maintains a suitable asset register I confirmed that the assets recorded on the asset register agreed with the entry on the AGAR.</p>
<p>I. Periodic bank account</p>	<p>Regular bank reconciliations are presented to the Council. I reviewed the year-end bank reconciliation see Calcs Sheet</p>
<p>J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.</p>	<p>The Council maintains its accounts on the correct basis, namely Receipts and payments I reviewed the AGAR accounting statement Part 2</p>
<p>K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt. 2023/ 2024 Year</p>	<p>The Parish Council intends to certify itself as exempt from a limited assurance review (as it did last year) when it approves its AGAR in 2024. I confirm that the Council meets the criteria. The authority was in existence on 1st April 2020 Gross annual income or gross annual expenditure does not exceed £25,000 Has not: • issued a public interest report in respect of the authority</p>
<p>L. The authority publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with any relevant transparency code requirements</p>	<p>The website is not clear, or easy to navigate The Council does not comply with this requirement - specifically re:- Accounts from 2015 are on the Web - 18/19 19/20 20/21 21/22 22/23 23/24 15-18 links don't work Minutes from 2015 are on the web - note missing years 2015 2016 2017 2018 2019 2020 2021 2022</p>
<p>M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.</p>	<p>Public rights for 2023/24 were properly exercised.</p>
<p>N. The authority complied with the publication requirements for the prior year AGAR.</p>	<p>Form 3 - 2023 / 2024 • Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited; • Section 1 - Annual Governance Statement 2024/25, approved and signed, page 4 • Section 2 - Accounting Statements 2024/25, approved and signed, page 5 Not later than 30 September 2025 authorities must publish: • Notice of conclusion of audit • Section 3 - External Auditor Report and Certificate • Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3</p>
<p>O. Trust funds (including charitable) - the Council met its responsibilities as a trustee</p>	<p>The Council does not act as a trustee for any trust funds. Pre Agar Answer - NA</p>

Item No	Section	Comments	To check on audit	Version	Status	Ref	Seen on Web	Note
Basic Governance								
1	Standing Orders	NALC Model 2023	1	16-Feb-23	AR/BP/SR*		Y	Needs updating
2	Financial Regulations	NALC Model 2024	1	2024	SR	1	Y	Needs updating
4	Code of Conduct	New LGA Code of Conduct 2021 , endorsed by NALC All local councils are required to adopt a Code of Conduct.	1	21/05/2021	SR	3	Y	
11	Members' Registers of Interest	A complete set of up-to-date registers of interest for all current councillors (copy held by Monitoring Officer), and on the website of the local council.	1		SR	4	No	Requires Adoption ASAP and placing on web
17	Co-option Policy		1	18/09/2019	BP		No	Recommend adopting and placing on web for Transparency
18	Terms of Reference for committees		1		BP		No	Recommend adopting and placing on web for Transparency
21	Publication Scheme under the Freedom of Information Act 2000 Model .		1		SR	6	No	Requires Adoption ASAP and placing on web
22	Privacy Notices: General	Part of NALC GDPR Toolkit	1	31/05/2022	SR		Y	
	Privacy Notices: for employees, councillors, volunteers.	Part of NALC GDPR Toolkit	1	31/05/2022	SR		No	Requires Adoption ASAP and placing on web
24	Data protection/information security policy - GDPR	Nalc Model A policy describing how the council intends to discharge its duties under GDPR. Examples available from YLCA	1	31/01/2020	BP		No	Requires Adoption ASAP and placing on web
27	Complaints procedure	Requirement of FOIA. (NALC LTN9)	1	13/12/2018	SR		No	Requires Adoption ASAP and placing on web
	Recording Policy		1	16/09/2019	BP		Y	
31	Website Accessibility Statement	Sets out what web site content is and isn't accessible and how users can contact the council for assistance	1		SR	12	No	Requires Adoption ASAP and placing on web
68	Schedule of charges & fees for council information (see 21)	Publication scheme for charges and fees must be included on the council's website	1		SR	19	No	Requires Adoption ASAP and placing on web
69	Reserves Policy	The Practitioners Guide provides information regarding reserves,	1		BP		No	Recommend adopting and placing on web for Transparency
80	Grievance procedures	NALC Model.	1	09/08/2024	BP		No	Recommend adopting and placing on web for Transparency
81	Disciplinary procedures	NALC Model.	1	09/08/2024	BP		No	Recommend adopting and placing on web for Transparency
89	Business Continuity Plan	Note - may not be on web due to sensitive information	1	29/09/2020	BP		No	Recommend adopting and placing on web for Transparency
92	Training Statement of Intent	All councils should have a statement outlining the Continuous Professional Development (CPD) training	1	03/08/2020	BP		No	Recommend adopting and placing on web for Transparency