

				<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	5,398.00	5,397.99	0.01	11112139	716.99	1,332.99	O/B Bank Statement	5,397.99	C/B Bank Statement	6,846.99
2 Precept or Rates and Levies	2,700.00	2,700.00	0.00	91258257	4,681.00	5,514.00	O/B Cashbook	5,397.99	C/B Cashbook	6,846.99
3 Total Other Receipts	6,580.00	6,580.00	0.00					0.00		0.00
4 Staff Costs		0.00	0.00		5,397.99	6,846.99	unpres payments at Y/E		unpres payments at Y/E	0
5 Loan Interest/Capital Repayment		0.00	0.00				unpres receipts at Y/E		unpres receipts at Y/E	
6 All Other Payments	7,831.00	7,831.00	0.00				should be Zero	0.00	should be Zero	0.00
7 Balances Carried Forward	6,847.00	6,846.99	0.01	<u>Activity Check</u>			<u>Receipts Check</u>		<u>Payments Check</u>	
8 Total Cash and Short Term Investments	6,847.00	6,846.99	0.01	O/B Cashbook	5,397.99		Total Receipts in Yr	9,280.00	Total Exp in Year	7,831.00
				Total Receipts in Yr	9,280.00		Less Precep	2,700.00		
				Total Exp in Year	7,831.00				Salarie in the Year	
									Milage All	
					6,846.99		Total Other Receipts	6,580.00	Paye in Yr	
				C/B Cashbook	6,846.99				Total Staff cost	0.00
				should be Zero	0.00				Other Exp on CB	7,831.00

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

This report has been prepared for the sole use of.

Asenby Parish Council

Website

<https://www.asenby.org/>

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.

<p align="center">Overview of Audit / Points to Note</p>	<p>July 2024 listed on web as march 20th Dec 2024 listed on web as Sept 25th</p> <p>Please see policy list a number require adoption</p>
<p align="center">Review of minutes</p>	<p>Review Activity & decisions Minutes would be improve with the use Resolved / To Discuss / To Note & Action to aid clarification of where decision are made. Annual Parish Council Meeting (APCM) - May Meeting Annual Parish Meeting (APM) - No Evidence of in 2024</p>
<p align="center">Accounts Package</p>	<p>Excel</p>
<p>A. Appropriate accounting records have been properly kept throughout the year.</p>	<p>Accounts are recorded on a spreadsheet which is appropriate to the size of the Council. S137 - Not unused, but need notining in minutes General Power of Competence (GPC) - Not Held</p>
<p>B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.</p>	<p>Financial Regulations properly tailored to council? Yes There are adequate controls over the receipt and payment of invoices. I reviewed a sample of payments and found them to be supported by invoices, and that VAT had been correctly accounted for. Approves Payments need to be clearly listed in minutes Cheques signed by 2 councillors Internet payments - approved by 2 councillors started 1 month ago council only meets 4* a year payments & bank approved No purchases in the Quote or tendor threashold</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. Small council reviewed at each meeting 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 20/3/2024, budget is in the minutes 10G The Parish Council set a precept of £2700 at its meeting 20/3/24 precept value is in the minutes 10f The Council reviews payments; progress is monitored by reporting bank balances & cashbook balances each meeting, this is all clear in the minutes. The Council is small and makes few payments; progress is monitored by reporting bank balances. Reserves need noting</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 £2700 was credited to the Council's bank account. Cil / Fishing funds / Grants / events income received</p>
<p>F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for</p>	<p>N C 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>N C No payroll as not paid</p>
<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>

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<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 clear, but is not easy to navigate The Council does not comply with this requirement - specifically re:- Accounts from 2015 are on the Web - 2015-2024 Minutes from 2015 are on the web - 2015-2022 It does not with the Transparency code's publication requirements.</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. Notice seen Notice on Web</p>
<p>N. The authority complied with the publication requirements for the prior year AGAR.</p>	<p>Form 2 - 2023 / 2024 Smaller authorities must publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include Certificate of Exemption, page 3 Annual Internal Audit Report 2023/24, page 4 Section 1 – Annual Governance statement 2023/24, page 5 Section 2 – Accounting Statements 2023/24, page 6 Analysis of variances Bank reconciliation Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.</p>
<p>O. Trust funds (including charitable) - the Council met its responsibilities as a trustee</p>	<p>NA The Council does not act as a trustee . 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	Need updating tp 30k contracts Value
2	Financial Regulations	NALC Model 2024	1	2024	SR	1	Y	Would recommend updating to the Nalc Model
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	N	Requires Adopting asap
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	N	Requires Adopting asap
17	Co-option Policy		1	18/09/2019	BP		N	Recommend Adopting asap
18	Terms of Reference for committees		1		BP		N	Recommend Adopting asap
21	Publication Scheme under the Freedom of Information Act 2000 Model .		1		SR	6	N	Requires Adopting asap
22	Privacy Notices: General	Part of NALC GDPR Toolkit	1	31/05/2022	SR		N	Requires Adopting asap
	Privacy Notices: for employees, councillors, volunteers.	Part of NALC GDPR Toolkit	1	31/05/2022	SR		N	Requires Adopting asap
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		N	Recommend Adopting asap
27	Complaints procedure	Requirement of FOIA. (NALC LTN9)	1	13/12/2018	SR		N	Requires Adopting asap
	Recording Policy		1	16/09/2019	BP		N	Recommend Adopting asap
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	N	Requires Adopting asap
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	N	Requires Adopting asap
69	Reserves Policy	The Practitioners Guide provides information regarding reserves,	1		BP		N	Recommend Adopting asap
80	Grievance procedures	NALC Model.	1	09/08/2024	BP		N	Recommend Adopting asap
81	Disciplinary procedures	NALC Model.	1	09/08/2024	BP		N	Recommend Adopting asap
89	Business Continuity Plan	Note - may not be on web due to sensitive information	1	29/09/2020	BP		N	Recommend Adopting asap
92	Training Statement of Intent	All councils should have a statement outlining the Continuous Professional Development (CPD) training requirements for	1	03/08/2020	BP		N	Recommend Adopting asap