

**ElkerLodge Services Ltd Internal Audit Service
Checklist for Year Ending 31 March 2026**

This report has been prepared for the sole use of.

Asenby Parish Council

Website

<https://asenbyparish.gov.uk/>

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<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) - 27/5/2025 Annual Parish Meeting (APM) - 27/5/2025 Agenda Only / Draft Minutes should be uploaded</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 - unused, needs column in cashbook even if unused 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? 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. Payments clearly shown in minutes Internet payments - approved by 2 councillors No purchases in the Quote or tendor threshold</p>
<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. Fidelity £250k could be reduced to 25K Internal controls - Bank bal / Payments / Receipts presented to & council evidenced in minutes Risk assessments - Asset status evidenced in minutes All electronic documentation is backed up to cloud storage. Review of Previous years Audit - Minutes - 27/05/25 Item: 7.1</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 don't show formal approval of budget in the minutes, this is a statutory requirement. The Parish Council set a precept of £4050 at its meeting Dec 24 12) , 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 - 4,356.02 / Park 1507.49 Locality budget 433.53 Cil 2415</p>

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E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.		I confirmed that the precept of £4050 was credited to the Council's bank account. Interest, fishing & vat received & banked
F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for	n/a	Not Held
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.	n/a	Clerk Unpaid
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		The Council maintains a suitable asset register Asset register is on Web & upto date I confirmed that the assets recorded on the asset register agreed with the entry on the AGAR.
I. Periodic bank account		Regular bank reconciliations are presented to the Council. Within May / June / Sept / Dec 25 mins, No finance in Jan 26 minutes I reviewed the year-end bank reconciliation see Calcs Sheet
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.		The Council maintains its accounts on the correct basis, namely Receipts and payments I reviewed the AGAR accounting statement Part 2
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		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 2025. 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
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	NO	The website is clear, and user friendly. The Council does not comply with this requirement - specifically re:- Accounts from 2015 are on the Web - 2015-2022 Minutes from 2015 are on the web - 2015-2022
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.		Public rights for 2024/25 were properly exercised. Notice seen Notice on Web

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<p>N. The authority complied with the publication requirements for the prior year AGAR.</p>		<p>Form 2 - 2024/25</p> <p>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</p> <p>Certificate of Exemption, page 3 Annual Internal Audit Report 2024/25, page 4 Section 1 – Annual Governance tatement 2024/25, page 5 Section 2 – Accounting Statements 2024/25, page 6 Analysis of variances Bank reconciliation</p> <p>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. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.</p>		<p>Gov domain on Website Gov email - Clerk Gov email - Cllr's Internet policy in place A data protection policy in place Website Accessability Statement not in place Staff trained on data protection members are trained on data protection Data audits to identify what personal data is held & documented</p>
<p>P. Trust funds (including charitable) - the Council met its responsibilities as a trustee</p>	<p>n/a</p>	<p>The Council does not act as a trustee for any trust funds. Pre Agar Answer - NA</p>