

1 Balances Brought Forward	4,924.00	4,923.81	0.19
2 Precept or Rates and Levies	4,500.00	4,500.00	0.00
3 Total Other Receipts	64.00	63.97	0.03
4 Staff Costs	2,834.00	2,833.87	0.13
5 Loan Interest/Capital Repayment	0.00	0.00	0.00
6 All Other Payments	1,327.00	1,326.61	0.39
7 Balances Carried Forward	5,327.00	5,327.30	-0.30
8 Total Cash and Short Term Investments	5,327.00	5,327.30	-0.30
Asset Value	5,809.00	5,810.00	-1.00

Banks Accounts

	o/b	c/b	
60739634	1,644.84	1,984.36	339.52
43070743	3,278.97	3,342.94	63.97
			4,500.00
	4,923.81	5,327.30	

Activity Check

O/B Cashbook	4,923.81
Total Receipts in Yr	4,563.97
Total Exp in Year	4,160.48
	5,327.30
C/B Cashbook	5,327.30
should be Zero	0.00

Opening Balance Check

O/B Bank Statement	4,923.81
O/B Cashbook	4,923.81 *
	0.00
unpres payments at Y/E	
unpres receipts at Y/E	
should be Zero	0.00

Closing Balance Check

C/B Bank Statement	5,327.30
C/B Cashbook	5,327.30 *
	0.00
unpres payments at Y/E	0 *
unpres receipts at Y/E	
should be Zero	0.00

Receipts Check

Total Receipts in Yr	4,563.97 *
Less Precep	4,500.00 *
Total Other Receipts	63.97

Payments Check

Total Exp in Year	4,160.48 *
Salarie in the Year	2833.87 *
Milage All	
Paye in Yr	
Total Staff cost	2,833.87
Other Exp on CB	1,326.61

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

This report has been prepared for the sole use of.

Simonburn Parish Council

<https://northumberlandparishes.uk/simonburn/node/3>

Website

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">Review of minutes</p>	<p>Minute show clear Resolutions in place</p> <p>12.03.09 9.2 is a unlawful decision - ICO is compulsory for a council</p>
<p align="center">Accounts Package</p>	<p>Excel</p>
<p>A. Appropriate accounting records have been properly kept throughout the year.</p>	<p align="center">No</p> <p>Accounts are recorded on a spreadsheet, but needs improvement to show period 1/4 - 31/3 the income & expense, need to link to bank rec to reduce errors & balance</p> <p>S137 - Needs to be listed in spreadsheet</p> <p>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 align="center">No</p> <p>Financial Regulations properly tailored to council - No Policies on web</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, but still requires reclaim</p> <p>Payments & inv reference clearly shown in minutes</p> <p>Cheques signed by 2 councillors</p> <p>Vat not claimed 2023 2024</p>
<p>C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</p>	<p align="center">No</p> <p>An insurance policy covers the relevant risks.</p> <p>Fidelity £250 this could be reduced to reduce cost</p> <p>All electronic documentation is backed up to Microsoft cloud.</p> <p>lco Membership cancelled this is unlawful as a legal requirement</p>

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>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>Precept value needs to be listed 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.</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 £4500 was credited to the Council's bank account. Interest 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 inhouse Payslip seen - deductions calculated appropriately</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>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, figures are not as expected, redone by clerk Part 2</p>

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>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.</p> <p>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, and user friendly. The Council does not comply with this requirement - specifically re:- Accounts from 2015 are on the Web - 2015-23 Missing Minutes from 2015 are on the web - 2015-23 Missing</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. - not 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 - not on web Annual Internal Audit Report 2023/24, page 4 Section 1 – Annual Governance statement 2023/24, page 5 - not on web Section 2 – Accounting Statements 2023/24, page 6 - not on web Analysis of variances - not on web Bank reconciliation - not on web Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015. - not on web</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.</p>

