

Banks Accounts			o/b c/b		Opening Balance Check	Closing Balance Check	
1 Balances Brought Forward	6,997.00	6,997.14 -0.14	6,997.14	3,937.20	O/B Bank Statement 6,997.14	C/B Bank Statement 3,937.20	
2 Precept or Rates and Levies	11,500.00	11,500.00 0.00			O/B Cashbook 24/25 ia 6,997.14	* C/B Cashbook 3,937.20	*
3 Total Other Receipts	37.00	37.34 -0.34			0.00	0.00	
4 Staff Costs	7,388.00	7,388.20 -0.20	6,997.14	3,937.20	unpres payments at Y/E	* unpres payments at Y/E	*
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	7,209.00	7,209.08 -0.08			should be Zero 0.00	should be Zero 0.00	
7 Balances Carried Forward	3,937.00	3,937.20 -0.20	Activity Check		Receipts Check	Payments Check	
8 Total Cash and Short Term Investments	3,937.00	3,937.20 -0.20	O/B Cashbook 24/25 ia	6,997.14	Total Receipts in Yr 11,537.34	* Total Exp in Year 14,597.28	*
Asset Value	61,997.00	61,997.00	Total Receipts in Yr	11,537.34	Less Precep 11,500.00	* Salarie in the Year 7596.2	*
			Total Exp in Year	14,597.28		Less WFH Allowance 208	*
				3,937.20	Total Other Receipts 37.34	Total Staff cost 7,388.20	
			C/B Cashbook	3,937.20		Other Exp on CB 7,209.08	
			should be Zero	0.00			

Item No	Section	Comments	To check on audit	Version	Status	Ref	Seen on Web	Note
Basic Governance								
1	Standing Orders	NALC Model 2025 V2 - NALC Model Standing Orders 2025 update Thu, 3rd Apr 2025 NALC Model Standing Orders 2025 (updated April 2025) The updates are : Model Standing Order 18 updated to reflect procurement legislation and to ensure consistency with NALC's Model Financial Regulations. The changes are to 18.a.v, 18.c, 18.d and 18.f of the 2022 version. Model Standing Order 14 has also been updated to better reflect Code of Conduct requirements. MSO 14.a-c have been removed. The language in the document has been changed so it uses gender-neutral terms. This is in line with NALC	1		AR/BP, SR		Yes	This requires urgent updating to the new version The updates are : Model Standing Order 14 & 18 & The language in the document has been changed so it uses gender-neutral terms.
2	Financial Regulations	NALC Model 2024	1	2024	SR	1	Yes	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	Yes	
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		Requires ROI on Web
17	Co-option Policy		1	18/09/2019	BP			Suggesting adopting & Placing on web
18	Terms of Reference for committees		1		BP		No	recommend adoption
21	Publication Scheme under the Freedom of Information Act 2000 Model .		1		SR	8	Yes	On Web
22	Privacy Notices: General	Part of NALC GDPR Toolkit	1	31/05/2022	SR		No	Requires adoption
	Privacy Notices: for employees, councillors, volunteers.	Part of NALC GDPR Toolkit	1	31/05/2022	SR		No	Requires adoption
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		Yes	On Web
27	Complaints procedure	Requirement of FOIA. (NALC LTN9)	1	13/12/2018	SR		No	Requires adoption
	Recording Policy		1	16/09/2019	BP		No	recommend adoption
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
	Internet Policy	Source 2025 Practitioners Guide			BP		No	recommend adoption
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
69	Reserves Policy	The Practitioners Guide provides information regarding reserves,	1		BP		No	recommend adoption
80	Grievance procedures	NALC Model.	1	09/08/2024	BP		No	recommend adoption
81	Disciplinary procedures	NALC Model.	1	09/08/2024	BP		No	recommend adoption
89	Business Continuity Plan	Note - may not be on web due to sensitive information	1	29/09/2020	BP		No	recommend adoption
92	Training Statement of Intent	All councils should have a statement outlining the Continuous Professional Development (CPD) training requirements for councillors	1	03/08/2020	BP		No	recommend adoption

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

This report has been prepared for the sole use of.

Burton Leonard Parish Council

Website

<https://www.burtonleonard-pc.gov.uk/>

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Overview of Audit / Points to Note		<i>Signatures need redacting from website</i> 24/25 Bank Reconciliation & Variances are not on web Gov Domain - needs to be considered by the council Policies- require urgent updating & adopting
Review of minutes		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) - 2/6/2025 Annual Parish Meeting (APM) - 25/6/2025
Accounts Package		Excel
A. Appropriate accounting records have been properly kept throughout the year.	No	Accounts are on excel, rebuilt by the locum clerk, as not maintained by the clerk Many Invoices missing S137 - needs adding to the cashbook to note useage Avoid the use of miscellaneous, as not transparent, both items could have been coded to open spaces General Power of Competence (GPC) - Not Held
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.	No	Financial Regulations are properly tailored to council, but require updating There was not adequate controls over the receipt and payment of invoices. The accounts have no vat calculations or reclaims, it is noted that the locum clerk may be still awaiting information, bu it needs to be set as a action to review the vat. ? Last vat receipt 7/6/23. Payments clearly shown in minutes No purchases in the Quote or tendor threshold
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Yes	Insurance has been paid policy not available to locum clerk at this time. No evidence of internal controls Evidence of H&S Risk assessments carried out Review of Previous years Audit - Minutes (2025/2026 – 037)
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Yes	The Parish Council approved a budget at its meeting on 6/1/2025, budget is in the minutes - Appendix A The Parish Council set a precept of £11500 at its meeting 6/1/2025, 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 - are extremely low, for the annual expenditure, especially now the clerk is on sick and a locum is in place. There is also no reserves for asset replacement. The council need to consider this when setting the budget at the Y/E
E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.	Yes	I confirmed that the precept of 11500 was credited to the Council's bank account. wayleave was received & banked
F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT	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.	No	The only member of staff (the Clerk) External agency Payslip seen - deductions calculated appropriately Within the accounts for transparency the WFH allowance should be listed seperately The Clerk is WFH allowance as and office use expenses, this is charging the council double.

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H. Asset and investment registers were complete and accurate and properly maintained. This section/assurance should be extended	Yes	Asset register is on Web under 26/24 I confirmed that the assets recorded on the asset register agreed with the entry on the AGAR.
I. Periodic bank account	Yes	Regular bank reconciliations are presented to the Council. It is noted that in the June / Sept / Nov all have financial information in them inc bank recs. and a locum is in place, who has rebuilt the accounts for the y/e. 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,	Yes	The Council maintains its accounts on the correct basis, namely Receipts and payments I reviewed the AGAR accounting statement, it is noted that the Agar was apprived prior to internal audit, and have ansered 'Yes' to 6 on Section 1, therefore it should have been 'No' 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	Yes	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	Yes	Important Note :- The Transparency code required the publication of Accounts & Minutes from March 2015 onwards, this legislation did not give a limit or years, therefore is ongoing. This legislation is not superseeded by any other legislation. The website is clear, and user friendly. The Council does not comply with this requirement - specifically re:- Accounts from 2015 are on the Web - 2015/16 missing Minutes from 2015 are on the web - 2015 - 2017 Missing It doescomplies with the Transparency code's publication requirements. / Trans Code, FOIA, A&A rules and ICo rulings.
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.	Yes	Public rights for 2024/25 were properly exercised, we note the council said no but notice was in place on web for 24/25. Notice seen Notice on Web
N. The authority complied with the publication requirements for the prior year AGAR.	Yes	Form 2 - 2024/25 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 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 Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	No	In Place - Ensure local authority has, as a minimum, a single generic email address on an authority owned No Evidence of statemenr - Check that website accessibility has been tested, at least annually, and that the accessibility statement has been updated as required. No Evidence - Check when the authority last completed a data audit. In Place but no date & No Evidence of review - Ensure the authority has prepared and formally adopted a data protection policy that is reviewed at least once annually. Not In Place - Ensure the authority has an up to date IT policy in place.
P. Trust funds (including charitable) - the Council met its responsibilities as a trustee	N/A	The Council does not act as a trustee for any trust funds. Pre Agar Answer - N/A