

				<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	1,416.00	1,416.29	-0.29							
					1,967.66	1,527.79				
2 Precept or Rates and Levies	9,200.00	9,200.00	0.00				O/B Bank Statement	1,967.66		
							O/B Cashbook	1,416.29		
								C/B Bank Statement	1,527.79	
3 Total Other Receipts	0.00	0.00	0.00							
								551.37	0.00	
4 Staff Costs	6,632.00	6,632.44	-0.44		1,967.66	1,527.79	unpres payments at Y/E	551.37	* unpres payments at Y/E	
							unpres receipts at Y/E		* unpres receipts at Y/E	
5 Loan Interest/Capital Repayment	0.00	0.00	0.00							
							should be Zero	0.00	should be Zero	
6 All Other Payments	2,456.00	2,456.06	-0.06							
7 Balances Carried Forward	1,528.00	1,527.79	0.21	<u>Activity Check</u>			<u>Receipts Check</u>	<u>Payments Check</u>		
8 Total Cash and Short Term Investments	1,528.00	1,527.79	0.21	O/B Cashbook	1,416.29		Total Receipts in Yr	* Total Exp in Year	9,088.50	
				Total Receipts in Yr	9,200.00		Less Precep	* 9,200.00		
Asset Value	6,282.00	6,282.00	0.00	Total Exp in Year	9,088.50			Salarie in the Year	6632.44	
								Milage All		
								Total Staff cost	6,632.44	
							Total Other Receipts	0.00	Other Exp on CB	2,456.06
				C/B Cashbook	1,527.79					
				should be Zero	0.00					

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

This report has been prepared for the sole use of.

### Bishop Thornton, Shaw Mills and Warsill Parish Council

#### Website

<https://www.bishopthorntonshawmillsandwarsillparishcouncil.org.uk>

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Overview of Audit / Points to Note		See policy table with policies that are recommended adoption Where was 24/25 budget & precept agreed Jan 24 cancelled
Review of minutes		Review Activity & decisions Minutes Show clear decisions with the use Resolved / To Discuss / To Note & Action  Annual Parish Council Meeting (APCM) - 23/5/23 Annual Parish Meeting (APM) - ? Offered
Accounts Package		Scribe
A. Appropriate accounting records have been properly kept throughout the year.		Accounts are well presented on Scribe - Cost Centres & Codes appropriate S137 - Noted but unused 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.		<b>Financial Regulations tailored</b> to council, but requires updating. There are adequate controls over the receipt and payment of invoices, but would improved with 1/4ly internal Controls. 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
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		An insurance policy covers the relevant risks. Fidelity £250 k High consider asking for reduction to reduce cost All electronic documentation is backed up to Microsoft cloud.

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D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	No	<p>Can not find evidence in minutes of budget being set of the precept being agreed as Jan meeting cancelled</p> <p>The Council reviews payments; progress is monitored by reporting bank balances &amp; cashbook balances each meeting, this is all clear in the minutes.</p> <p>Reserves appropriate</p>
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 £9200 was credited to the Council's bank account.
F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for		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.		<p>The only member of staff (the Clerk) has a contract of employment, which is signed by both employer and employee.</p> <p>Pay roll run External agency</p> <p>Payslip seen - deductions calculated appropriately</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>The Council maintains a suitable asset register</p> <p>I confirmed that the assets recorded on the asset register agreed with the entry on the AGAR.</p>
I. Periodic bank account		<p>Regular bank reconciliations are presented to the Council, In Minutes.</p> <p>I reviewed the year-end bank reconciliation see Calcs Sheet</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>The Council maintains its accounts on the correct basis, namely</p> <p>Receipts and payments</p> <p>I reviewed the AGAR accounting statement</p> <p>Part 2</p>

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<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. <a href="#">2023/ 2024 Year</a></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.</p> <p>The authority was in existence on 1st April 2020</p> <p>Gross annual income or gross annual expenditure does not exceed £25,000</p> <p>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>No</p>	<p>The website is clear, and user friendly.</p> <p>The Council complies with this requirement - specifically re:-</p> <p>Accounts from 2015 are on the Web - 15/16 16/17 20/21 missing</p> <p>Minutes from 2015 are on the web - 2015 2016 2017 missing</p> <p>It complies 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.</p> <p>Notice seen</p> <p>Notice on Web</p>
<p>N. The authority complied with the publication requirements for the prior year AGAR.</p>		<p><b>Form 2</b></p> <p><b>2023 / 2024</b></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</p> <p>Annual Internal Audit Report 2023/24, page 4</p> <p>Section 1 – Annual Governance statement 2023/24, page 5</p> <p>Section 2 – Accounting Statements 2023/24, page 6</p> <p>Analysis of variances</p> <p>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. 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> <p>Pre Agar Answer - N/A</p>

Item No	Section	Comments	To check on audit	Version	Note
<b>Basic Governance</b>					
1	<a href="#">Standing Orders</a>	<b>NALC Model 2023</b>	1	16-Feb-23	Needs to be updated to 30k contract Level
2	<a href="#">Financial Regulations</a>	<b>NALC Model 2024</b>	1	2024	Needs to be updated to new Regulations
4	<a href="#">Code of Conduct</a>	<b>New LGA Code of Conduct 2021</b> , endorsed by NALC All local councils are required to adopt a Code of Conduct.	1	21/05/2021	
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		Not on website and no link to principal council - <a href="https://edemocracy.northyorks.gov.uk/mg ParishCouncilDetails.aspx?ID=1519&amp;LS=4">https://edemocracy.northyorks.gov.uk/mg ParishCouncilDetails.aspx?ID=1519&amp;LS=4</a>
17	Co-option Policy		1	18/09/2019	
18	Terms of Reference for committees		1		
21	<a href="#">Publication Scheme under the Freedom of Information Act 2000 Model</a>		1		
22	Privacy Notices: General	Part of <b>NALC</b> GDPR Toolkit	1	31/05/2022	Need adopting ASAP
	Privacy Notices: for employees, councillors, volunteers.	Part of <b>NALC</b> GDPR Toolkit	1	31/05/2022	Need adopting ASAP
24	<a href="#">Data protection/information security policy - GDPR</a>	<b>Nalc Model</b> A policy describing how the council intends to discharge its duties under GDPR. Examples available from YLCA	See policy v	31/01/2020	
27	Complaints procedure	Requirement of FOIA. (NALC LTN9)	1	13/12/2018	Need adopting ASAP
	Recording Policy		1	16/09/2019	
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		Need adopting ASAP
68	<a href="#">Schedule of charges &amp; fees for council information (see 21)</a>	Publication scheme for charges and fees must be included on the council's website	1		Within Publication Scheme
69	Reserves Policy	The Practitioners Guide provides information regarding reserves,	1		
80	Grievance procedures	<b>NALC Model.</b>	1	09/08/2024	
92	Training Statement of Intent	All councils should have a statement outlining the Continuous Professional Development (CPD) training requirements for councillors and staff for the year.		03/08/2020	