

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

This report has been prepared for the sole use of.

Grantley, Sawley, Skelding & Eavestone Parish Council

Website

www.grantleyandsawleyparishcouncil.org.uk

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| Overview of Audit / Points to Note | See policy table with policies that are recommended adoption March 2024 Minutes states "(2023-2024 – 170) The meeting received the annual Precept Demand and Financial Budget for the year 2024-2025. The budget can be seen at "Appendix A", below. " but done state that a resolution was passed. Ensure too minute the resolution. |
| Review of minutes | Review Activity & decisions Minutes Show clear decisions with the use Resolved / To Discuss / To Note & Action Annual Parish Council Meeting (APCM) - 25/5/2023 Annual Parish Meeting (APM) - ? Offered to electorate |
| 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. | Financial Regulations tailored to council but require updating 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 |

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| C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. | No | <p>An insurance policy covers the relevant risks.</p> <p>Fidelity £50k is too low, it needs to cover the cash assets needs to be 150k minimum</p> <p>An internal control document needs to be developed and incorporated by the council.</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>The Parish Council discussed the budget at its meeting on 14/3/2024, budget is in the minutes</p> <p>The Parish Council set a precept at its meeting 14/3/2024, precept value is in the minutes, amount not listed in minutes.</p> <p>The Council reviews payments; progress is monitored by reporting bank balances & cashbook balances each meeting, this is all clear in the minutes.</p> <p>Reserves need documenting to purpose</p> |
| E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for. | | <p>I confirmed that the precept of £12800 was credited to the Council's bank account.</p> <p>Interest was received & banked</p> |
| F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for | N/A | <p>Not Held</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>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 inhouse</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 / 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. 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>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 - 15/16 16/17 Minutes from 2015 are on the web - 15/16</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 tatement 2023/24, page 5 Section 2 – Accounting Statements 2023/24, page 6 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.</p> |
| <p>O. Trust funds (including charitable) - the Council met its responsibilities as a trustee</p> | <p>N A The Council does not act as a trustee .</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* | | Yes | Needs to be updated to 30k contract Level |
| 2 | Financial Regulations | NALC Model 2024 | 1 | 2024 | SR | 1 | Yes | Needs to be updated to new Regulations |
| 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 | No | To be uploaded to website and/or link to principal council website - https://edemocracy.northyorks.gov.uk/mgParishCouncilDetails.aspx?ID=1537&LS=4 |
| 17 | Co-option Policy | | 1 | 18/09/2019 | BP | | No | |
| 18 | Terms of Reference for committees | | 1 | | BP | | No | |
| 21 | Publication Scheme under the Freedom of Information Act 2000 Model. | | 1 | | SR | 6 | Yes | |
| 22 | Privacy Notices: General | Part of NALC GDPR Toolkit | 1 | 31/05/2022 | SR | | No | |
| | Privacy Notices: for employees, councillors, volunteers. | Part of NALC GDPR Toolkit | 1 | 31/05/2022 | SR | | No | |
| 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 | |
| 27 | Complaints procedure | Requirement of FOIA. (NALC LTN9) | 1 | 13/12/2018 | SR | | No | |
| | Recording Policy | | 1 | 16/09/2019 | BP | | No | |
| 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 | |
| 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 | Yes | Part of publication scheme |
| 69 | Reserves Policy | The Practitioners Guide provides information regarding reserves, | 1 | | BP | | No | |
| 80 | Grievance procedures | NALC Model. | 1 | 09/08/2024 | BP | | No | |
| 81 | Disciplinary procedures | NALC Model. | 1 | 09/08/2024 | BP | | No | |
| 89 | Business Continuity Plan | Note - may not be on web due to sensitive information | 1 | 29/09/2020 | BP | | No | |
| 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 | | No | |