

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

This report has been prepared for the sole use of.

Hampswaite Parish Council

Website

<https://www.hampsthwaite-pc.org.uk/>

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.

Overview of Audit / Points to Note	<div>See policy table with policies that are recommended adoption</div> <div>The audit has been conducted on the files & data provided</div> <div>The role of the internal audit is to have full access to all records, it is of great concern to be presented with locked files, with hidden cells</div>
Review of minutes	<div>Review Activity & decisions Minute show clear Resolutions in place</div> <div>Annual Parish Council Meeting (APCM) - 7/5/2024 Annual Parish Meeting (APM) -? Offered to Parish</div>
Accounts Package	<div>Excel</div>
A. Appropriate accounting records have been properly kept throughout the year.	<div>NO</div> <div>The move away from Scribe is a backward step for the council, and transparency Accounts are recorded on a spreadsheet which lacks transparency to cost centres Schedule of payments shows total exp 37260.05 Expenditure sheet shows total exp 33806.58, therefore there is a lack of transparency for the total spend for the year 37260.05 The accounts are not appropriate for transparency of public money and need urgent council attention. Vat not not within expenditure them presented for audit S137 - Noted but unused General Power of Competence (GPC) - Not Held</div>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.	<div>Financial Regulations properly tailored to council, requires updating Some inv missing, and incorrect payments Payments listed in appendix of each in minutes Internet payments - approved by 2 councillors Recommend incorporation of internal control checklist</div> <div>Any purchases between 3k & 60K - Quotes obtained - SWARCO 12/11/2024 (2024.063 (b)) J&L Bradley (2025.014 (b) & 2025.035 (f))</div>

Any purchases above 60K - none in period
Any purchases above 30K - none in period

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C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		<p>An insurance policy covers the relevant risks.</p> <p>Recommend incorporation of internal control checklist</p> <p>All electronic documentation is backed up to Microsoft cloud.</p>
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>No budgeting or Precept planning in place</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</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 13630 was credited to the Council's bank account.</p> <p>memorial hall & Cil income received</p>
F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for		<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 External agency</p> <p>Payslip seen - deductions calculated appropriately</p>

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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 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, noted in 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 3
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	N/A Receipts/Payments over £25K
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	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 17/18 Minutes from 2015 are on the web - 2015 2016
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 2023/24 were properly exercised. Notice seen Notice on Web
N. The authority complied with the publication requirements for the prior year AGAR.	Form 3 - 2023 / 2024 Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage: Before 1 July 2024 authorities must publish Section 1 - Annual Governance Statement 2023/24 , approved and signed, page 4 Section 2 - Accounting Statements 2023/24 , approved and signed, page 5 Not later than 30 September 2024 authorities must publish: Notice of conclusion of audit Section 3 - External Auditor Report and Certificate Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.
O. Trust funds (including charitable) - the Council met its responsibilities as a trustee	The Council does not act as a trustee for any trust funds.

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	Yes	
17	Co-option Policy		1	18/09/2019	BP		No	Recommend adoption
18	Terms of Reference for committees		1		BP		No	Recommend adoption
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		Yes	
	Privacy Notices: for employees, councillors, volunteers.	Part of NALC GDPR Toolkit	1	31/05/2022	SR		No	Requires Adoption ASAP and placing on web
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		Yes	
	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	Yes	
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	
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		Yes	
81	Disciplinary procedures	NALC Model.	1	09/08/2024	BP		Yes	
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	1	03/08/2020	BP		No	Recommend adoption