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**ElkerLodge Services Ltd Internal Audit Service**  
**Checklist for Year Ending 31 March 2024**

This report has been prepared for the sole use of.

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

**Hampsthwaite Parish Council**

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.

Review of minutes		<b>Review Activity &amp; decisions</b> <b>Minutes would be improve with the use Resolved / To Discuss / To Note &amp; Action to aid clarification of where decision are made.</b> Annual Parish Council Meeting (APCM) - ? Held Annual Parish Meeting (APM) - ? Held
Policies		See policy table
<b>A. Appropriate accounting records have been properly kept throughout the year.</b> <b>AND</b> <b>I. Periodic bank account reconciliations were properly carried out during the year.</b>		Accounts are well presented on Scribe - Cost Centres & Codes appropriate - Great improvement Some Invoices attached in scribe - attach more in future S137 - Noted but unused General Power of Competence (GPC) - Not Held
<b>B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.</b>		<b>Financial Regulations</b> properly tailored to council? 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 & inv reference clearly shown in appendix to minutes
<b>C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</b>		An insurance policy covers the relevant risks. Fidelity £250k appropriate All electronic documentation is backed up to Microsoft cloud.
<b>D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</b>	No	No evidence budget was agreed in a meeting No evidence precept was agreed in a meeting The Council reviews payments; progress is monitored by reporting bank balances & cashbook balances each meeting, this is all clear in the minutes.
<b>E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.</b>		I confirmed that the precept of £13630 was credited to the Council's bank account. CIL & Communuted Sums was received & banked
<b>F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for</b>		Not Held / Held
<b>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.</b>		Pay roll run inhouse Payslip seen - deductions calculated appropriately

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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		<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.</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>
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. 2022/ 2023 Year		n/a Greater than 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		<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 - note missing years 2015 2016</p> <p>Minutes from 2015 are on the web - note missing years 2015 2016</p> <p>It complies with the Transparency code's publication requirements.</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.	No	<p>No Evidence Public rights for 2022/23 were properly exercised.</p> <p>Notice not on Web</p>
N. The authority complied with the publication requirements for the prior year AGAR.		<p>Agar Published on the Web</p> <p>Accounts for Year published on the Web</p>
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	YLCA Doc Properties	Status	Ref	Y/N or N/A	Note
<b>Basic Governance</b>									
1	Standing Orders	NALC Model * To note SR for contracts thresholds	1	Ver 2 April 2022	04/05/2022	AR/BP/ SR*		Yes	Requires updating to new model
2	Financial Regulations	NALC Model 2019 - updated 2022 (Contracts)	1	2022	05/09/2022	SR	1	Yes	Requires updating to new model
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	2021	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	2021	31/05/2022	SR		Yes	
	Privacy Notices: for employees, councillors, volunteers.	Part of NALC GDPR Toolkit	1	2021	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		No	Recommend adoption
27	Complaints procedure	Requirement of FOIA. (NALC LTN9)	1		13/12/2018	SR		Yes	
	Recording Policy	not in list	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 . (LTN 22) Guidance is provided in the form of the ACAS Code of Practice on Discipline and Grievance.	1		30/01/2020	BP		Yes	
81	Disciplinary procedures	NALC Model . Guidance is provided (LTN 22) in the form of the ACAS Code of Practice on Discipline and Grievance.	1		31/01/2020	BP		Yes	
89	Business Continuity Plan		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 and staff for the year.	1		03/08/2020	BP		No	Recommend adoption