

				<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		6,358.94	-6,358.94	barclays 088	1,897.55	12,502.25	O/B Bank Statement	6,358.94	C/B Bank Statement	14,427.96	
2 Precept or Rates and Levies		7,000.00	-7,000.00	barclays 343	4,461.39	1,925.71	O/B Cashbook	6,358.94	* C/B Cashbook	14,427.96	*
3 Total Other Receipts		5,623.64	-5,623.64					0.00		0.00	
4 Staff Costs		175.58	-175.58		6,358.94	14,427.96	unpres payments at Y/E		* unpres payments at Y/E		*
5 Loan Interest/Capital Repayment		574.10	-574.10				unpres receipts at Y/E		* unpres receipts at Y/E		*
6 All Other Payments		3,804.94	-3,804.94				should be Zero	0.00	should be Zero	0.00	
7 Balances Carried Forward		14,427.96	-14,427.96								
				O/B Cashbook	6,358.94		<u>Receipts Check</u>		<u>Payments Check</u>		
				Total Receipts in Yr	12,623.64		Total Receipts in Yr	12,623.64	Total Exp in Year	4,554.62	*
				Total Exp in Year	4,554.62		Loan		* Total Exp in Year		
					14,427.96		Less Precep	7,000.00	* Salarie in the Year	175.58	*
								5,623.64	Loan repayments	574.10	*
							Total Other Receipts	5,623.64	Paye in Yr		
				C/B Cashbook	14,427.96				Total Staff cost		
				should be Zero	0.00				Other Exp on CB	3,804.94	

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

This report has been prepared for the sole use of.

**Gate & Upper Helmsley Parish Council**

**Website**

<https://ganduhelmsley-pc.co.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.

Review of minutes	<p>Review Activity &amp; decisions</p> <p>Minutes show <b>some</b> use of Resolved but would be clearer with on <b>each</b> minute the use <b>Resolved / To Discuss / To Note &amp; Action</b> to aid clarification of where decision are made.</p> <p>Annual Parish Council Meeting (APCM) - May 2024 Not on Web</p> <p>Annual Parish Meeting (APM) - - May 2024 Not on Web</p>
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Accounts Package	Excel
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A. Appropriate accounting records have been properly kept throughout the year.	<p>Accounts are recorded on a spreadsheet which is appropriate to the size of the Council.</p> <p>General Power of Competence (GPC) - Not Held</p>
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B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.	<p>Financial Regulations - Not on web</p> <p>There are adequate controls over the receipt and payment of invoices.</p> <p>I reviewed a sample of payments and found them to be supported by invoices, and that VAT had been correctly accounted for.</p> <p>Internet payments - approved by 2 councillors</p> <p>No purchases in the Quote or tender threshold</p>
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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>Fidelity £250k appropriate, this could be reduced</p> <p>All electronic documentation is backed up to google drive</p> <p>Review of Previous years Audit - Minutes</p>
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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.	<p>The Parish Council approved a budget at its meeting on Dec 2023, budget is in the minutes</p> <p>The Parish Council set a precept of £7000 at its meeting Dec 2023, precept value is in the minutes</p> <p>The Council needs to review payments &amp; bank balances at each meeting and list in the minutes.</p> <p>Reserves within limits</p>
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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 £7000 was credited to the Council's bank account. Vat was received & banked Interest was received & banked
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.	Clerk now a volunteer / payroll completed for prev clerk Pay roll run inhouse
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, need to be minuted 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 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. <a href="#">2023/ 2024 Year</a>	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
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, but is not easy to navigate The Council does not comply with this requirement - specifically re:- Accounts from 2015 are on the Web - 2015-2021 Minutes from 2015 are on the web - 2015-2020

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<b>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.</b>	Public rights for 2023/24 were properly exercised. Notice seen Notice on Web
<b>N. The authority complied with the publication requirements for the prior year AGAR.</b>	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 Certificate of Exemption, page 3 Annual Internal Audit Report 2023/24, page 4 Section 1 – Annual Governance statement 2023/24, page 5 Section 2 – Accounting Statements 2023/24, 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.
<b>O. Trust funds (including charitable) - the Council met its responsibilities as a trustee</b>	The Council does not act as a trustee for any trust funds. Pre Agar Answer NA

Item No	Section	Comments	To check on audit	Version	YLCA Doc Properties	Status	Ref	Y/N or N/A	Note
1	Standing Orders	NALC Model * To note SR for contracts thresholds The SO may require amendment with the release of the updated FR in 2024	1	Ver 2 April 2022	04/05/2022	AR/BP/SR*		No	needs rectifying
2	Financial Regulations	NALC Model 2019 - updated 2022 (Contracts) Be aware that a update is due of the FR, the council should adapt & adopt as soon after release as possible	1	2022	05/09/2022	SR	1	No	needs rectifying
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	needs rectifying
17	Co-option Policy		1		18/09/2019	BP		No	advised to adopt
21	Publication Scheme under the Freedom of Information Act 2000	Model .	1			SR	6	No	needs rectifying
22	Privacy Notices: General	Part of NALC GDPR Toolkit	1	2021	31/05/2022	SR		No	needs rectifying
	Privacy Notices: for employees, councillors, volunteers.	Part of NALC GDPR Toolkit	1	2021	31/05/2022	SR		No	needs rectifying
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	advised to adopt
27	Complaints procedure	Requirement of FOIA. (NALC LTN9)	1		13/12/2018	SR		No	needs rectifying
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	needs rectifying
69	Reserves Policy	The Practitioners Guide provides information regarding reserves,	1			BP		No	advised to adopt
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		No	advised to adopt
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		No	advised to adopt
89	Business Continuity Plan		1		29/09/2020	BP		No	advised to adopt
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	advised to adopt