

				<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	18,268.00	18,267.62	0.38								
				<u>natwest</u>	9,924.24	31,907.73	O/B Bank Statement	19,323.62	C/B Bank Statement	41,439.38	
2 Precept or Rates and Levies	40,000.00	40,000.00	0.00		1,423.45	1,443.48	O/B Cashbook	18,267.62	* C/B Cashbook	41,439.38	*
					7,975.93	8,088.17					
3 Total Other Receipts	10,698.00	10,697.77	0.23					1,056.00		0.00	
4 Staff Costs	11,185.00	11,185.49	-0.49		19,323.62	41,439.38	unpres payments at Y/E	1,056.00	* unpres payments at Y/E	0	*
							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	0.00	
6 All Other Payments	16,341.00	16,340.52	0.48								
7 Balances Carried Forward	41,439.00	41,439.38	-0.38	<u>Activity Check</u>			<u>Receipts Check</u>		<u>Payments Check</u>		
8 Total Cash and Short Term Investments	41,439.00	41,439.38	-0.38	O/B Cashbook	18,267.62		Total Receipts in Yr	50,697.77	* Total Exp in CB	28,582.01	*
				Total Receipts in Yr	50,697.77		Less Precep	40,000.00	* unpresented payment in cur year C/B	1,056.00	* These should not be included in C/b
Asset Value	162,170.00	162,170.00	0.00	Total Exp in Year	27,526.01				Total exp in yr	27,526.01	*
									Salarie in the Year C/B	11449.49	*
									WFH A	264	* this should be seperated in C/b and show as a seperate line in R&P listing
					41,439.38						24 a month * 11 months
				C/B Cashbook	41,439.38				Total Staff cost	11,185.49	264.00
				should be Zero	0.00		Total Other Receipts	10,697.77	Other Exp on CB	16,340.52	

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

This report has been prepared for the sole use of.

Killinghall Parish Council

11185

<http://www.killinghallparishcouncil.org.uk/>

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16341	See policy table with policies that are recommended adoption
41439	<p>Reviewed activity and decisions Minutes show clear decisions and list of payments Annual Parish Meeting/Annual Parish Council Meeting held correctly Precept request minuted December 2025</p> <p>Seek guidance, to ensure no unlawful decisions are made under correspondence which says "items received after publication of the agenda or for item needs discussion" If not on agenda, lacks transparency.</p>
Accounts Package	Excel
A. Appropriate accounting records have been properly kept throughout the year.	<p>Accounts are recorded on a spreadsheet, it over complicated and lacks transparent, the unresented payments from 23/24 have been included incorrectly.</p> <p>The council may find benefit to move to a software designed for councils to future proof the Council and to aid transparency.</p> <p>The council must be mindful that accounts need to be transparent to allow public to understand how public money is being used</p> <p>S137 - Noted but unused General Power of Competence (GPC) - Not Held</p>
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 tailored to council</p> <p>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 Cheques signed by 2 councillors</p> <p>Recommend the adoption of internal control checklist</p> <p>No purchases in the Quote or tendor threshold</p>

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<p>C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</p>	<p>An insurance policy covers the relevant risks. Fidelity £250000 appropriate Recommend the adoption of internal control checklist All electronic documentation is backed up to Microsoft cloud.</p>
<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>	<p>The Parish Council approved a budget at its meeting on 18/11/2024 - 2024.209B, budget is in the minutes The Parish Council set a precept of £45000 at its meeting 18/11/2024 - 2024.209G, precept value is in the minutes 2024.227] The Council reviews payments; progress is monitored by reporting bank balances & cashbook balances each meeting, this is all clear in the minutes. Reserves, policy reviewed 2024.209E</p>
<p>E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.</p>	<p>I confirmed that the precept of £40000 was credited to the Council's bank account. Interest was received & banked Sales Invoices payments, samples checked & received</p>
<p>F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for</p>	<p>Not Held</p>
<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>	<p>The only member of staff (the Clerk) has a contract of employment Pay roll run External agency Payslip seen - deductions calculated appropriately</p>
<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>	<p>The Council maintains a suitable asset register I confirmed that the assets recorded on the asset register agreed with the entry on the AGAR.</p>
<p>I. Periodic bank account</p>	<p>Regular bank reconciliations are presented to the Council. I reviewed the year-end bank reconciliation see Calcs Sheet</p>
<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>	<p>The Council maintains its accounts on the correct basis, namely Receipts and payments I reviewed the AGAR accounting statement Part 3</p>

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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	<p>The website is clear, and user friendly.</p> <p>The Council does not comply with this requirement - specifically re:-</p> <p>Accounts from 2015 2016 2017 2018 2019 2020 2021 missing from web</p> <p>Minutes from 2015 2016 2017 2018 2019 2020 2021 are missing years</p> <p>Some Minutes with in 2023 & 2024 missing</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>Public rights for 2023/24 were properly exercised.</p> <p>Notice seen</p> <p>Notice on Web</p>
N. The authority complied with the publication requirements for the prior year AGAR.	<p>Agar Published on the Web</p> <p>Internal Audit Report Published on the Web</p> <p>Accounts for Year published on the Web</p> <p>analysis of variances published on the Web</p>
N. The authority complied with the publication requirements for the prior year AGAR.	<p>Form 3 - 2023 / 2024</p> <p>Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:</p> <p>Before 1 July 2024 authorities must publish</p> <p>Section 1 - Annual Governance Statement 2023/24 , approved and signed, page 4</p> <p>Section 2 - Accounting Statements 2023/24 , approved and signed, page 5</p> <p>Not later than 30 September 2024 authorities must publish:</p> <p>Notice of conclusion of audit</p> <p>Section 3 - External Auditor Report and Certificate</p> <p>Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review</p> <p>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.</p>
O. Trust funds (including charitable) - the Council met its responsibilities as a trustee	<p>The Council does not act as a trustee for any trust funds.</p> <p>Pre Agar Answer - Not Applicable</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	Up to Date
2	Financial Regulations	NALC Model 2024	1	2024	SR	1	Yes	Up to Date
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	11185		1	18/09/2019	BP		Yes	
18	Terms of Reference for committees		1		BP		Yes	
21	Publication Scheme under the Freedom of Information Act 2000 Model .		1		SR	6	No	Requires Adoption ASAP and placing on web
22	Privacy Notices: General	Part of NALC GDPR Toolkit	1	31/05/2022	SR		Yes	
	16341	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	41439	Requirement of FOIA. (NALC LTN9)	1	13/12/2018	SR		No	Requires Adoption ASAP and placing on web
	Recording Policy		1	16/09/2019	BP		Yes	
31	41439	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	No	Requires Adoption ASAP and placing on web
69	Reserves Policy	The Practitioners Guide provides information regarding reserves,	1		BP		Yes	
80	Grievance procedures	NALC Model.	1	09/08/2024	BP		Yes	
81	Disciplinary procedures	NALC Model.	1	09/08/2024	BP		No	Recommend adoption
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