



Meeting Pack - Annual Meeting on 20 May 2024

Appendix 1 – Payment List – May 2024

Appendix 2 – Receipts List – April 2024

Appendix 3 – Bank Reconciliation to 30 April 2024

Appendix 4 – AGAR Certificate of Exemption 2023/24

Appendix 5 – AGAR Annual Internal Audit Report 2023/24

Appendix 6 – Internal Audit Report 2023/24

Appendix 7 – AGAR Annual Governance Statement 2023/24

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Appendix 9 – AGAR Public Rights Notice 2023/24

Appendix 10 – Scheme of Delegation

Appendix 11 – Policy List 6 May 2024

Appendix 12 – Asset Register 6 May 2024

Acaster Malbis Parish Council

20 May 2024 (2024 - 2025)

PAYMENTS (AWAITING AUTHORISATION) LIST

| Vouche | Code | Date | Minute | Bank | Cheque No | Description | Supplier | VAT Type | Net | VAT | Total |
|--------------|---------------------------|------------|--------|-------------------|-----------|-------------------------|-----------------------------|----------|---------------|--------------|---------------|
| 10 | Professional Fees | 31/05/2024 | | HSBC Community Ac | | Internal Audit Fee | Elkerlodge Services Ltd | S | 115.00 | 23.00 | 138.00 |
| 11 | Clerk's Salary | 24/05/2024 | | HSBC Community Ac | | Clerk's Salary | C.H.Booth | X | 399.00 | | 399.00 |
| 12 | Clerk's Salary | 24/05/2024 | | HSBC Community Ac | | HMRC Tax | HMRC - PAYE Deducted | X | 6.60 | | 6.60 |
| 13 | Banking | 21/05/2024 | | HSBC Community Ac | | Bank Charges | HSBC Bank | E | 8.00 | | 8.00 |
| 14 | Annual Subscriptions | 31/05/2024 | | HSBC Community Ac | | SLCC Clerk's Membership | Society of Local Council Cl | X | 112.00 | | 112.00 |
| 15 | Insurance Premium | 31/05/2024 | | HSBC Community Ac | | Insurance Premium | To Be Decided | E | | | |
| 16 | Grants/Projects - Planned | 31/05/2024 | | HSBC Community Ac | | Printing | York Digital Image | S | 12.50 | 2.50 | 15.00 |
| 16 | Grants/Projects - Planned | 31/05/2024 | | HSBC Community Ac | | Printing | York Digital Image | X | 2.00 | | 2.00 |
| Total | | | | | | | | | 655.10 | 25.50 | 680.60 |

RECEIPTS LIST

| Vouche | Code | Date | Minute | Bank | Receipt No | Description | Supplier | VAT Type | Net | VAT | Total |
|--------|--------------|------------|--------|-------------------|------------|---------------------|----------------------|--------------|-----------------|---------------|-----------------|
| 1 | VAT Refund | 08/04/2024 | | HSBC Money Manage | | VAT Refund | HMRC | R | | 224.86 | 224.86 |
| 2 | COYC Precept | 25/04/2024 | | HSBC Money Manage | | 1st Precept Payment | City of York Council | E | 3,010.00 | | 3,010.00 |
| 2 | Grants | 25/04/2024 | | HSBC Money Manage | | 1st Precept Payment | City of York Council | E | 74.00 | | 74.00 |
| | | | | | | | | Total | 3,084.00 | 224.86 | 3,308.86 |

Acaster Malbis Parish Council

| Bank Reconciliation at 30/04/2024 | | | |
|--|---|-----------|------------------|
| | Cash in Hand 01/04/2024 | | 11,396.16 |
| | ADD Receipts 01/04/2024 - 30/04/2024 | | 3,308.86 |
| | | | 14,705.02 |
| | SUBTRACT Payments 01/04/2024 - 30/04/2024 | | 1,082.36 |
| A | Cash in Hand 30/04/2024 (per Cash Book) | | 13,622.66 |
| | Cash in hand per Bank Statements | | |
| | Petty Cash 30/04/2024 | 0.00 | |
| | HSBC Community Account 30/04/2024 | 500.00 | |
| | HSBC Money Manager Account 30/04/2024 | 13,122.66 | |
| | | | 13,622.66 |
| | Less unrepresented payments | | |
| | | | 13,622.66 |
| | Plus unrepresented receipts | | |
| B | Adjusted Bank Balance | | 13,622.66 |
| | A = B Checks out OK | | |

Certificate of Exemption – AGAR 2023/24 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2024, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2024 and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

ENTER NAME OF AUTHORITY

certifies that during the financial year 2023/24, the higher of the authority's total gross income for the year **or** total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2023/24:

ENTER AMOUNT £00,000

Total annual gross expenditure for the authority 2023/24:

ENTER AMOUNT £00,000

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2020
- In relation to the preceding financial year (2022/23), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2024.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer

Date

SIGNATURE REQUIRED

DD/MM/YYYY

I confirm that this Certificate of Exemption was approved by this authority on this date:

DD/MM/YYYY

Signed by Chair

Date

SIGNATURE REQUIRED

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

ENTER AUTHORITY OWNED GENERIC EMAIL ADDRESS

Telephone number

TELEPHONE NUMBER

*Published web address

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2024. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2023/24

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

| Internal control objective | Yes | No* | Not covered** |
|--|-----|-----|---------------|
| A. Appropriate accounting records have been properly kept throughout the financial year. | | | |
| B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for. | | | |
| C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. | | | |
| D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate. | | | |
| E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for. | | | |
| F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for. | | | |
| G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied. | | | |
| H. Asset and investments registers were complete and accurate and properly maintained. | | | |
| I. Periodic bank account reconciliations were properly carried out during the year. | | | |
| J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded. | | | |
| K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i> | | | |
| L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation. | | | |
| M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> . | | | |
| N. The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> . | | | |

| O. (For local councils only) | Yes | No | Not applicable |
|---|-----|----|----------------|
| Trust funds (including charitable) – The council met its responsibilities as a trustee. | | | |

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

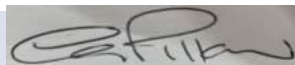
DD/MM/YYYY

DD/MM/YYYY

DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit



ED

Date

DD/MM/YYYY

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Elker Lodge Bookkeeping Services Internal Audit Service

Checklist for Year Ending

31st March

2024

| | | | | | | |
|-------------------------------------|---|---------|----------------------|------------|-----------|--|
| Name of Council | Parish Council – Acaster Malbis ☐ | | | | | |
| No. of Councillors | Seven | | | | | |
| Name of Clerk: | Craig Booth | | | | | |
| Precept | | | | | | |
| Transparency Band | < 25,000 | ✓ | £25,000 - £200,000 | | >£200,000 | |
| Calculations Recommendations | | | | | | |
| Policies | FINANCIAL REGULATION BEEN UPDATED 2024, ENSURE TO ADOPT AT MAY MEETING | | | | | |
| | Policies on website are OK, but use checklist to ensure none missing | | | | | |
| Agar Report | | | | | | |
| Website | Website Checked – 04 April 24 | | | | | |
| | https://acastermalbis-pc.gov.uk/ | | | | | |
| | Pages/Sections Inspected Home, Meeting, Members, Minutes, Finance, Governance Observations Website very clear and easy to navigate | | | | | |
| Minutes - Observations | 2015 onwards on web | Yes | Missing Years | None | | |
| | | | | | | |
| | APCM | Yes | | APM | Yes | |
| | Budget approved 27Nov23, but appendix which was attached to minutes, should also be attached to minutes. | | | | | |
| | No of Meetings | Monthly | | | | |
| | Payments in Minutes | Yes | | | | |
| | | | | | | |

| | | | |
|---|-----------|-----------|-------|
| 1 Balances Brought Forward | 11,842.00 | 11,842.33 | -0.33 |
| 2 Precept or Rates and Levies | 4,398.00 | 4,398.00 | 0.00 |
| 3 Total Other Receipts | 4,231.00 | 4,230.81 | 0.19 |
| 4 Staff Costs | 4,784.00 | 4,784.01 | -0.01 |
| 5 Loan Interest/Capital Repayment | | 0.00 | 0.00 |
| 6 All Other Payments | 4,291.00 | 4,290.97 | 0.03 |
| 7 Balances Carried Forward | 11,396.00 | 11,396.16 | -0.16 |
| 8 Total Cash and Short Term Investments | 11,396.00 | 11,396.16 | -0.16 |

Banks Accounts

| | <u>o/b</u> | <u>c/b</u> |
|--|------------|------------|
| | 500.00 | 500.00 |
| | 11,342.33 | 10,896.16 |
| | | |
| | 11,842.33 | 11,396.16 |

Activity Check

| | |
|----------------------|------------------|
| O/B Cashbook | 11,842.33 |
| Total Receipts in Yr | 8,628.81 |
| Total Exp in Year | 0.00 |
| | <u>20,471.14</u> |
| C/B Cashbook | 11,396.16 |
| should be Zero | <u>9,074.98</u> |

Opening Balance Check

| | |
|------------------------|-------------|
| O/B Bank Statement | 11,842.33 |
| O/B Cashbook | 11,842.33 |
| | <u>0.00</u> |
| unpres payments at Y/E | |
| unpres receipts at Y/E | |
| should be Zero | <u>0.00</u> |

Receipts Check

| | |
|----------------------|-----------------|
| Total Receipts in Yr | 8,628.81 |
| Less Precep | 4,398.00 |
| Total Other Receipts | <u>4,230.81</u> |

Closing Balance Check

| | |
|------------------------|-------------|
| C/B Bank Statement | 11,396.16 |
| C/B Cashbook | 11,396.16 |
| | <u>0.00</u> |
| unpres payments at Y/E | |
| unpres receipts at Y/E | |
| should be Zero | <u>0.00</u> |

Payments Check

| | |
|-----------------------|-----------------|
| * Total Exp in Year | 9,074.98 |
| * Salarie in the Year | 4784.01 |
| * Milage All | |
| * Paye in Yr | |
| Total Staff cost | <u>4,784.01</u> |
| Other Exp on CB | <u>4,290.97</u> |

Elker Lodge Bookkeeping Services Internal Audit Service - Checklist for Year Ending 31 March 2024

| | | ✓ / ✗ | Comments to aid improvement |
|--|---|-------|---|
| A. Appropriate accounting records have been properly kept throughout the year. AND I. Periodic bank account reconciliations were properly carried out during the year. | Ensure the correct roll forward of the prior year cashbook balances to the new financial year | ✓ | |
| | Check a sample of financial transactions in cashbooks to bank statements, etc: the sample size dependent on the size of the authority and nature of accounting records maintained | ✓ | |
| | Ensure that bank reconciliations are prepared routinely, are subject to independent scrutiny and sign-off by members | ✓ | |
| | Verify the accuracy of the year-end bank reconciliation detail and ensure accurate disclosure of the combined cash and bank balances in the AGAR, section 2, line 8. | ✓ | |
| | Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy. | n/a | |
| | General Power of Competence (GPC) eligibility is properly evidenced? | n/a | |
| | CiLCA Certificate seen / 2/3 of Councillors elected | n/a | |
| | Expenditure Legal powers identified in minutes and/or cashbook? Only applicable if no General Power of Competence | n/a | |
| | S137 separately recorded and within limits? | n/a | |
| | S137 expenditure of direct benefit to electorate ? | n/a | |
| | S137 expenditure minuted | n/a | |
| B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for. | Financial Regulations properly tailored to council? | ✓ | See policy page |
| | Financial Regulations updated to current Nalc Version | ✓ | See policy page |
| | Purchasing authority defined in Financial Regulations ? | ✓ | See policy page |
| | Financial Risk / Internal Controls Checklist – evidence of random checks | ✓ | |
| | Financial risk Assessment - Annual - Process / team working / random Checks, doc in minutes | ✓ | |
| | Review the procedures in place for acquisition of formal tenders and quotes , ensuring they are in line with the SOs and FRs which should be based on the latest version. | ✓ | |
| | Ensure that consistent values are in place for the acquisition of formal tenders between SOs and FRs (frequently different limits are recorded in the two documents) | ✓ | |
| | Financial risk Assessment - Annual - Process / team working / random Checks, doc in minutes / Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods /services delivery and approval for payment: ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payments | ✓ | |
| | Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments providing for evidencing of these checks and payment authorisation | ✓ | clerk makes payments, a councillor checks payments from scribe and bank rec , email clr approval seen |
| | Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements | ✓ | evidence of vat claim |
| Where debit / credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the cards are in place | ✓ | | |

| | | | |
|---|---|-----|--------------------------|
| C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. | Ensure that authorities have prepared, and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc. | ✓ | |
| | Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers' (where applicable) liability, fidelity / employees (including councillors) liability, business interruption and cyber security | ✓ | |
| | Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches : such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation | n/a | |
| | Review the effectiveness of internal control carried out by the authority | ✓ | systems in places viewed |

| | | | |
|--|--|---|---|
| D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate. | D. The precept or rates requirement resulted from an adequate budgetary process ; progress against the budget was regularly monitored; and reserves were appropriate. / Has budget & Precep been documented In minutes | ✓ | ensure a copy of budget is attached to the minuted that approves the budget |
| | Ensure that current year budget reports are prepared and submitted to Authority / Committees periodically during the year with appropriate commentary on any significant variances. | ✓ | |
| | Review the budget performance either during the year or at the financial year-end seeking explanations for any significant or unanticipated variances | ✓ | |
| | Ensure that the Authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process | ✓ | |
| | Ensure that the precept received in the accounts matches the prior year submission form to the relevant authority and the public record of precepted amounts | ✓ | |

| | | | |
|--|---|----|--------------|
| E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for. | Review "Aged debtor" listings to ensure appropriate follow up action is in place | ✓ | all received |
| | Allotments : ensure that appropriate signed tenancy agreements exist, that an appropriate register of tenants is maintained identifying, that debtors are monitored. | na | |
| | Burials : ensure that a formal burial register is maintained that it is up-to-date and that a sample of interments and memorials are appropriately evidenced, that fees have been charged at the correct approved rate and been recovered within a reasonable time: (Authorities should also acquire and retain copies of Burial / Cremation certificates) | na | |
| | Hall hire : ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross-referenced to invoices raised | na | |
| | Leases : ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time | na | |
| | Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income | na | |
| | Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is due and actually received / banked | na | |

| | | | |
|---|--|----|--|
| F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for | A number of authorities are now running down and closing their petty cash accounts and using debit / credit cards for ad hoc purchases. Consequently, a "Not covered" response is frequently required in this area | na | |
| | Review the systems in place for controlling any petty cash and also cash floats (used for bar, catering, etc) | na | |
| | Check a sample of transactions during the financial year to ensure appropriate supporting documentation is held | na | |
| | Review the existence of evidenced periodic independent verification of the petty cash and any other cash floats held | na | |
| | Ensure that VAT is identified wherever incurred and appropriate | na | |

| | | | | |
|---|--|--|-----|--------------|
| <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> | | Ensure that, for all staff, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract | ✓ | payxlip seen |
| | | Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability | ✓ | |
| | | Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the NJC scale or hourly rate, if off-scale, and also with the contracted hours | ✓ | |
| | | Ensure that appropriate tax codes are being applied to each employee | ✓ | |
| | | Where free or paid for software is used, ensure that it is up to date. | ✓ | |
| | | For the test sample of employees , ensure that tax is calculated appropriately | ✓ | |
| | | Check the correct treatment of Pension contributions | ✓ | |
| | | For NI , ensure that the correct deduction and employer's contributions are applied: NB. The employers allowance is not available to councils but may be used by other authorities | ✓ | |
| | | Ensure that the correct employers' pension percentage contribution is being applied | ✓ | |
| | Ensure that for the test sample, the correct net pay is paid to the employee with tax, NI and pension contributions correctly paid to the respective agencies. | ✓ | | |
| <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> | Tangible Fixed Assets: | Ensure that the Authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed of / no longer serviceable assets | ✓ | on scribe |
| | | Physically verifying the existence and condition of high value , high risk assets may be appropriate | n/a | |
| | | Ideally, the register should identify for each asset the purchase cost and, if practicable, the replacement / insured cost , the latter being updated annually and used to assist in forward planning for asset replacement | ✓ | |
| | | Additions and disposals records should allow tracking from the prior year to the current | ✓ | |
| | | Ensure that the asset value to be reported in the AGAR at section 2, line 9 equates to the prior year reported value , adjusted for the nominal value of any new acquisitions and / or disposals | ✓ | |
| | | Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or "self-insured" by the Authority | ✓ | |
| | Fixed asset investments: | Ensure that all long-term investments (i.e., those for more than 12 month terms) are covered by the "Investment Strategy" and reported as Assets in the AGAR at section 2, line 9. | n/a | |
| | Borrowing and Lending: | Ensure that the authority has sought and obtained appropriate DMO approval for all loans acquired | n/a | |
| | | Ensured that the authority has accounted for the loan appropriately (i.e., recorded the full value of the loan. Any arrangement fee should be regarded as an admin expense) in the year of receipt | n/a | |
| | | Ensure that the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at section 2 line 5 | n/a | |
| | | Ensure that the outstanding loan liability as at 31st March each year is correctly recorded in the AGAR at section 2, line 10 (value should be verified via the DMO website) | n/a | |
| | | Where the Authority has issued loans to local bodies, they should ideally seek signed indemnities from the recipient body , or their members, agreeing to underwrite the loan debt | n/a | |
| | | Inspected for risk and up to date inspection records exist | n/a | |
| Record of deeds, articles and land register references available? | | n/a | | |

| | | | | |
|---|----------|--|-----|----------|
| I. Periodic bank account | Bank Rec | Reconciliations were properly carried out during the year. | ✓ | |
| 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. | | Whilst IAs are not required to verify the accuracy of detail to be disclosed in the AGAR, this assertion, together with the expectation of most Authorities, effectively requires IAs to ensure that the financial detail reported at <u>section 2 of the AGAR</u> reflects the detail in the accounting records maintained for the financial year. Consequently, IAs should | ✓ | reviewed |
| | | Ensure that, where annual turnover exceeds £200,000, appropriate records are maintained throughout the year on an Income and Expenditure basis to facilitate budget reporting in that vein | na | |
| | | Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the year and at the financial year-end | na | |
| 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. | | IAs should ensure that, all relevant criteria are met (receipts and payments each totalled less than £25,000) | ✓ | |
| | | the correct exemption certificate was prepared and minuted in accordance with the statutory submission deadline | ✓ | |
| | | that it has been published, together with all required information on the Authority's website and noticeboard | ✓ | |
| 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 | | This test applies only to those councils covered by the £25,000 External Audit exemption IAs should review the Authority's website ensuring that all required documentation is published in accordance with the Transparency Code . | ✓ | |
| | | Web Page - Clarity | ✓ | |
| 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. | | IAs should acquire / examine a copy of the required " Public Notice " ensuring that it clearly identifies the statutory 30 working day period when the Authority's records are available for public inspection. | ✓ | |
| | | IAs may also check whether councils have minuted the relevant dates at the same time as approving the AGAR | ✓ | |
| N. The authority complied with the publication requirements for the prior year AGAR. | | IAs should ensure that the statutory disclosure / publication requirements in relation to the prior year's AGAR have been met as detailed on the front page of the current year's AGAR. | ✓ | |
| O. Trust funds (including charitable) - the Council met its responsibilities as a trustee | | Confirm that all charities of which the council is a Trustee are up to date with CC filing requirements | n/a | |
| | | that the council is the sole trustee on the Charity | n/a | |
| | | Commission register - that the council is acting in accordance with the Trust deed | n/a | |
| | | that the Charity meetings and accounts recorded separately from those of the council | n/a | |
| | | review the level and activity of the charity and where a risk based approach suggests such, review the Independent Examiners report | n/a | |

| Item No | Section | Comments | To check on audit | Version | YLCA Doc Properties | Status | Ref | Y/N or N/A | Note |
|-------------------------|--|---|-------------------|------------------|---------------------|-----------|-----|------------|--|
| Basic Governance | | | | | | | | | |
| 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* | | Yes | |
| 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 | Yes | |
| 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 adopting and placing on web for Transparency |
| 18 | Terms of Reference for committees | | 1 | | | BP | | No | Recommend adopting and placing on web for Transparency |
| 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 | | Yes | |
| 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 | not in list | 1 | | 16/09/2019 | BP | | No | Recommend adopting and placing on web for Transparency |
| 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 adopting and placing on web for Transparency |
| 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 | Recommend adopting and placing on web for Transparency |
| 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 | Recommend adopting and placing on web for Transparency |
| 89 | Business Continuity Plan | | 1 | | 29/09/2020 | BP | | No | Recommend adopting and placing on web for Transparency |
| 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 adopting and placing on web for Transparency |

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

| | Agreed | | 'Yes' means that this authority: |
|---|--------|----|--|
| | Yes | No | |
| 1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements. | | | <i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i> |
| 2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness. | | | <i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i> |
| 3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances. | | | <i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i> |
| 4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations. | | | <i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i> |
| 5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required. | | | <i>considered and documented the financial and other risks it faces and dealt with them properly.</i> |
| 6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems. | | | <i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i> |
| 7. We took appropriate action on all matters raised in reports from internal and external audit. | | | <i>responded to matters brought to its attention by internal and external audit.</i> |
| 8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements. | | | <i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i> |
| 9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit. | Yes | No | N/A |
| | | | <i>has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.</i> |

*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Information required by the Transparency Code (not part of the Annual Governance Statement)

| The authority website/webpage is up to date and the information required by the Transparency Code has been published. | Yes | No |
|---|-----|----|
| | | |

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

ENTER NAME OF AUTHORITY

| | Year ending | | Notes and guidance |
|--|--------------------|--------------------|--|
| | 31 March 2023 £ | 31 March 2024 £ | |
| | | | <i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i> |
| 1. Balances brought forward | | | <i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i> |
| 2. (+) Precept or Rates and Levies | | | <i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i> |
| 3. (+) Total other receipts | | | <i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i> |
| 4. (-) Staff costs | | | <i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i> |
| 5. (-) Loan interest/capital repayments | | | <i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i> |
| 6. (-) All other payments | | | <i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i> |
| 7. (=) Balances carried forward | | | <i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i> |
| 8. Total value of cash and short term investments | | | <i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i> |
| 9. Total fixed assets plus long term investments and assets | | | <i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i> |
| 10. Total borrowings | | | <i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i> |

| For Local Councils Only | Yes | No | N/A | |
|---|-----|----|-----|--|
| 11a. Disclosure note re Trust funds (including charitable) | | | | <i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i> |
| 11b. Disclosure note re Trust funds (including charitable) | | | | <i>The figures in the accounting statements above exclude any Trust transactions.</i> |

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Smaller authority name: **NY0001 - Acaster Malbis Parish Council**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN (EXEMPT AUTHORITY)**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

| NOTICE | NOTES |
|---|--|
| <p>1. Date of announcement Friday 2 June 2024 (a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor’s review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:</p> <p style="padding-left: 40px;">(b) Mr W G Taylor, Poplar Farm, Acaster Malbis, York YO23 2UQ. Available during normal office hours, appointment by telephone on 01904 706548</p> <p>commencing on (c) <u>Monday 3 June 2024</u></p> <p>and ending on (d) <u>Friday 12 July 2024</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority’s AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p style="padding-left: 40px;">PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD sba@pkf-l.com</p> <p>5. This announcement is made by (e) C H Booth Clerk/RFO</p> | <p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p> |



SCHEME OF DELEGATION

Introduction

The Local Government Act 1972, section 101, gives a parish council power to delegate decisions to a committee, sub-committee or an officer of the council (the clerk being the council's proper officer).

This scheme does not delegate any matter that:

1. is reserved by law,
2. may not be delegated to a committee and/or officer.

Delegated actions shall be in accordance with Standing Orders and Financial Regulations and in line with directions given by the council from time to time and this Scheme of Delegation, and where applicable any other rules/regulations and legislation.

All delegated actions or decisions will be reported to and recorded in the minutes of the full council.

Planning

The council delegates decisions on planning applications to the clerk in consultation with a minimum of two councillors.

Generally, consultation will take place in a meeting of the council, but may be by correspondence, including email, or in person if there is no meeting scheduled before the end of the consultation date.

In respect of controversial or major development proposals, the clerk in consultation with the chairman or two councillors, may decide that an extraordinary meeting of the council be called to consider the matter.

Finance

The clerk has delegated authority to authorise expenditure as per section 4.1 of the Financial Regulations of the council.

Documents

| Doc No | Version | Name | Review | Last Review | Next Review | Updated | Minuted | Type |
|--------|---------|----------------------------------|--------|-------------|--------------------|-------------|-----------------|--------|
| DR002 | 1 | Records Management Policy | 4yr | 13 Sep 2021 | 13 Sep 2025 | 13 Sep 2021 | 2021/22:Sep:6.5 | Policy |
| DR006 | 1 | General Privacy Notice | 4yr | 12 Jul 2021 | 12 Jul 2025 | 12 Jul 2021 | 2021/22:Jul:9.2 | Policy |
| DR007 | 1 | Privacy Notice People | 4yr | 12 Jul 2021 | 12 Jul 2025 | 12 Jul 2021 | 2021/22:Jul:9.2 | Policy |
| DR008 | 1 | ICO 2014 Publication Schedule | 1yr | 12 Jul 2021 | 12 Jul 2022 | 12 Jul 2021 | 2021/22:Jul:9.2 | Policy |
| DR009 | 1 | Pension Policy | 4yr | 12 Jul 2021 | 12 Jul 2025 | 12 Jul 2021 | 2021/22:Jul:9.2 | Policy |
| DR010 | 1 | Complaints Procedure | 4yr | 12 Jul 2021 | 12 Jul 2025 | 12 Jul 2021 | 2021/22:Jul:9.2 | Policy |
| DR011 | 3 | Code of Conduct | 4yr | 12 Jun 2023 | 12 Jun 2027 | 12 Jun 2023 | 2023/24:46.1 | Policy |
| DR012 | 5 | Financial Regulations | 1yr | 12 Feb 2024 | 12 Feb 2025 | 12 Feb 2024 | 2023/24:176.1 | Policy |
| DR013 | 1 | Disciplinary Policy | 4yr | 10 Feb 2020 | 10 Feb 2024 | 10 Feb 2020 | 2019/20:Feb:7.3 | Policy |
| DR014 | 1 | Grievance Policy | 4yr | 10 Feb 2020 | 10 Feb 2024 | 10 Feb 2020 | 2019/20:Feb:7.3 | Policy |
| DR015 | 3 | Standing Orders | 1yr | 8 Jan 2024 | 08 Jan 2025 | 8 Jan 2024 | 2023/24:156.1 | Policy |
| DR017 | 1 | Grants Policy | 4yr | 11 Oct 2021 | 11 Oct 2025 | 11 Oct 2021 | Oct 2021:7.5 | Policy |
| DR019 | 2 | Equality and Diversity Policy | 4yr | 15 May 2023 | 15 May 2027 | 15 May 2023 | 2023/24:28.1 | Policy |
| DR021 | 1 | Display Screen Equipment Policy | 4yr | 12 Jan 2018 | 12 Jan 2022 | 12 Nov 2018 | | Policy |
| DR023 | 1 | Social Media Policy | 4yr | 13 Sep 2021 | 13 Sep 2025 | 13 Sep 2021 | 2021/22:Sep:6.5 | Policy |
| DR025 | 3 | Risk Assessment | 1yr | 12 Feb 2024 | 12 Feb 2025 | 12 Feb 2024 | 2023/24:177.1 | Policy |
| DR028 | 2 | Public Participation at Meetings | 4yr | 17 Apr 2023 | 17 Apr 2027 | 17 Apr 2023 | 2022/23:138.1 | Policy |
| DR030 | 3 | Web Accessibility Statement | 4yr | 9 Jan 2023 | 09 Jan 2027 | 9 Jan 2023 | 2022/23:138.1 | Policy |
| DR031 | 1 | Dignity at Work Policy | 4yr | 12 Jun 2023 | 12 Jun 2027 | 12 Jun 2023 | 2023/24:46.2 | Policy |
| DR032 | 1 | Training and Development Policy | 4yr | 12 Jun 2023 | 12 Jun 2027 | 12 Jun 2023 | 2023/24:46.3 | Policy |
| DR033 | 1 | Internal Control Policy | 4yr | 8 Jan 2024 | 08 Jan 2028 | 8 Jan 2024 | 2023/24:158.1 | Policy |
| DR035 | 1 | Strategic Plan | 1yr | 8 Apr 2024 | 08 Apr 2025 | 8 Apr 2024 | 2023/24:233.1 | Policy |
| DR036 | 1 | Scheme of Delegation | 1yr | 13 Nov 2023 | 13 Nov 2024 | 13 Nov 2023 | 2023/24:131.1 | Policy |
| DR037 | 1 | Data Breach Policy | 4yr | 8 Jan 2024 | 08 Jan 2028 | 8 Jan 2024 | 2023/24:157.1 | Policy |
| DR038 | 1 | Subject Access Request Policy | 4yr | 12 Feb 2024 | 12 Feb 2028 | 12 Feb 2024 | 2023/24:175.1 | Policy |

Acaster Malbis Parish Council
Fixed Assets and Long Term Investments

| Asset Description | Date Acquired | Purchase Value | Current Value | Location /Responsibility | Estimated Life | Usage/Capacity | Charges |
|--------------------------------------|---------------|------------------|------------------|----------------------------|----------------|----------------|---------|
| Village Boundary Signs | 01/01/2000 | 6,000.00 | 6,000.00 | Village Boundaries | | | |
| Bus shelter and seat | 1977 | 1,583.50 | 1,583.50 | Intake Lane | | | |
| Peppermint Still | 25/05/1971 | 6.25 | 6.25 | Outside Memorial Hall | | | |
| Pinfold | Historical | 1.00 | 1,877.50 | Mill Lane | | | |
| Slipway | 14/05/1962 | 1.00 | 1,469.85 | Riverbank | | | |
| Road sign - Pinfold | 2014 | 1,000.00 | 1,000.00 | Adjacent to Pinfold | | | |
| BT Type KX Telephone Kiosk | 2017 | 1.00 | 1.00 | Outside Old Post Office, I | | | |
| Amberol Flower Fountain | 07/07/2020 | 1.00 | 800.00 | Highway verge between I | 10 years | | |
| Public Bench - Mill Lane | 07/07/2020 | 1.00 | 400.00 | Between Memorial Hall a | 10 years | | |
| Public Bench - Lakeside | 07/07/2020 | 1.00 | 400.00 | Adjacent to Culverted Dit | 10 years | | |
| Label Printer | 15/04/2022 | 85.04 | 85.04 | With clerk | 5 years | | |
| Laptop Computer | 15/09/2022 | 650.00 | 650.00 | With clerk | 5 years | | |
| Colour Printer | 16/09/2022 | 399.99 | 399.99 | With clerk | 5 years | | |
| Defibrillator & Cabinet - Mill Garth | 01/06/2017 | 1,167.00 | 1,167.00 | Telephone box on Mill La | 10 years | | |
| Defibrillator Cabinet - AMMH | 15/11/2022 | 399.00 | 399.00 | Attached to Memorial Hal | 10 years | | |
| Defibrillator - AMMH | 16/11/2022 | 750.00 | 750.00 | Memorial Hall | 10 years | | |
| | | 12,046.78 | 16,989.13 | | | | |
| Grand Total: | | 12,046.78 | 16,989.13 | | | | |