1 Balances Brought Forward	16,623.00	16,622.82	0.18
2 Precept or Rates and Levies	5,987.00	5,987.00	0.00
3 Total Other Receipts	9,114.00	9,114.30	-0.30
4 Staff Costs	5,255.00	5,254.63	0.37
5 Loan Interest / Capital Repayment		0.00	0.00
6 All Other Payments	6,333.00	6,333.38	-0.38
7 Balances Carried Forward	20,136.00	20,136.11	-0.11
8 Total Cash and Short Term Investments	20,136.00	20,136.11	-0.11
Asset Value	12,786.00	12,786.28	-0.28
Asset Register Bal	12786.28		

Banks Accounts	o/b	c/b
HSBC Community Account	500.00	500.00
HSBC Money Manager Account	16,122.82	19,636.11
	16,622.82	20,136.11

Activity Check

O/B Cashbook 24/25 ia	16,622.82
Total Receips in Yr	15,101.30
Total Exp in Year	11,588.01
	20,136.11
C/B Cashbook	20,136.11
should be Zero	0.00

Opening Balance Check			Closing Balance Check		
O/B Bank Statement	16,622.82		C/B Bank Statement	20,136.11	
O/B Cashbook 24/25 ia	16,622.82	*	C/B Cashbook	20,136.11	*
	0.00			0.00	
unpres payments at Y/E		*	unpres payments at Y/E		*
unpres receipts at Y/E		*	unpres receipts at Y/E		*
should be Zero	0.00		should be Zero	0.00	

Receipts Check			Payments Check		
Total Receips in Yr	15,101.30	*	Total Exp in Year	11,588.01	*
Less Precep	5,987.00	*	Salarie in the Year	5,254.63	*
			Loan	0.00	*
Total Other Receipts	9,114.30		Other Exp on CB	6,333.38	

ElkerLodge Services Ltd Internal Audit Service
Checklist for Year Ending 31 March 2026

This report has been prepared for the sole use of.

Acaster Malbis Parish Council

Website https://acastermalbis-pc.gov.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		24/25 Agar need reuploading Policies - SO require updating, a number of policies reguire adoption Review of Previous years Audit is **not documented in Minutes** - Council should review for good governance
Review of minutes		Review Activity & decisions Minutes Show clear decisions with the use Resolved / To Discuss / To Note & Action Minute show clear Resolutions in place Annual Parish Council Meeting (APCM) - Separate Meeting 12/5/2025 Annual Parish Meeting (APM) - Separate Meeting 17/3/2025
Accounts Package		Scribe
A. Appropriate accounting records have been properly kept throughout the year.		Accounts are well presented on Scribe - Cost Centres & Codes appropriate Invoices attached in scribe S137 - Noted but unused General Power of Competence (GPC) - Not Held
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? 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 minutes Internet payments - can be made by clerk No purchases in the Quote or tendor threashold
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		An insurance policy covers the relevant risks. Fidelity £250K could be reduced to 20K An internal control document has been developed and is to be used, and reviewed by the Council 1/4ly Internal Controls Internal controls evidenced in minutes in 61.4 61.5 / 97.4 97.5 / 134.4 134.5 Risk assessments conbined general & finance Feb 2024 - should be reviewed annually All electronic documentation is backed up to cloud. Review of Previous years Audit is **not documented in Minutes**

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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.		The Parish Council approved a budget at its meeting on Feb 2025, budget is in the minutes Appendix 4 The Parish Council set a precept of £6168.00 at its meeting Jan 2025, precept value is in the minutes The Council reviews payments; progress is monitored by reporting bank balances & cashbook balances each meeting, this is all clear in the minutes. Reserves - General Fund is £12896 in line with 12 months reserve
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 £6168 was credited to the Council's bank account. Interest was received & banked Rent / Grants / Vat, samples checked & received
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 £5987 was credited to the Council's bank account. Bank Interest - received & banked Slip Rent - received & banked VAT reclaim - received & banked Seat Grant - received & banked
F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for	**N/A**	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.		The only member of staff (the Clerk) Pay roll run inhouse Payslip seen - deductions calculated appropriately - should be attached to scribe
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 - within each 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 2

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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. **2024/ 2025 Year**		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 2025. 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, and user friendly. The Council complies with this requirement - specifically re:- Accounts from 2015 are on the Web - no missing years Minutes from 2015 are on the web - no missing years It complies with the Transparency code's publication requirements, FOIA, A&A rules and ICO rulings.
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 2024/25 were properly exercised. Notice seen Notice on Web
N. The authority complied with the publication requirements for the prior year AGAR.		**Form 2 - 2024/25** Smaller authorities must publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include Certificate of Exemption, page 3 Annual Internal Audit Report 2024/25, page 4 Section 1 – Annual Governance statement 2024/25, page 5 Section 2 – Accounting Statements 2024/25, 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.
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	**NO**	In Place - Ensure local authority has, as a minimum, a single generic email address on an authority owned domain Jan 2023 / Needs annual review - Check that website accessibility has been tested, at least annually, and that the accessibility statement has been updated as required. Date / No Evidence - Check when the authority last completed a data audit. No Evidence of data protection policy, note data breach policy- Ensure the authority has prepared and formally adopted a data protection policy that is reviewed at least once annually. In Place Ensure the authority has an up to date IT policy in place.
P. Trust funds (including charitable) - the Council met its responsibilities as a trustee	**N/A**	The Council does not act as a trustee for any trust funds. Pre Agar Answer - N/A

Item No	Section	Comments	To check on audit	Version	Status	Ref	Seen on Web	Note
89	Business Continuity Plan	Note - may not be on web due to sensative information	1	29/09/2020	BP		No	Recommend adopting and placing on web for Transparency
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	
27	Complaints procedure	Requirement of FOIA. (NALC LTN9)	1	13/12/2018	SR		Yes	
17	Co-option Policy		1	18/09/2019	BP		No	Recommend adopting and placing on web for Transparency
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	Note Data Breach Policy
81	Disciplinary procedures	**NALC Model**.	1	09/08/2024	BP		Yes	
2	Financial Regulations	**NALC Model 2024**	1	2024	SR	1	Yes	
80	Grievance procedures	**NALC Model**.	1	09/08/2024	BP		Yes	
	Internet Policy	Source 2025 Practitioners Guide			BP		No	Recommend adopting and placing on web for Transparency
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	
	Privacy Notices: for employees, councillors, volunteers.	Part of **NALC** GDPR Toolkit	1	31/05/2022	SR		Yes	
22	Privacy Notices: General	Part of **NALC** GDPR Toolkit	1	31/05/2022	SR		Yes	
21	Publication Scheme under the Freedom of Information Act 2000 Model .		1		SR	6	Yes	
	Recording Policy		1	16/09/2019	BP		No	Recommend adopting and placing on web for Transparency
69	Reserves Policy	The Practitioners Guide provides information regarding reserves,	1		BP		No	Recommend adopting and placing on web for Transparency
	Risk Assessment - Financial						Yes	combined
	Risk Assessment - General						Yes	combined
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	
1	Standing Orders	**NALC Model 2025 V2 - NALC Model Standing Orders 2025 update Thu, 3rd Apr 2025** NALC Model Standing Orders 2025 (updated April 2025) The updates are : Model Standing Order 18 updated to reflect procurement legislation and to ensure consistency with NALC's Model Financial Regulations. The changes are to 18.a.v, 18.c, 18.d and 18.f of the 2022 version. Model Standing Order 14 has also been updated to better reflect Code of Conduct requirements. MSO 14.a-c have been removed. The language in the document has been changed so it uses gender-neutral terms. This is in line with NALC policy and the Civility and Respect project.	1		AR/BP/ SR*		08/10/2025 remains not updated	This requires updating to the new version The updates are : Model Standing Order 14 & 18 & The language in the document has been changed so it uses gender-neutral terms.
18	Terms of Reference for committees		1		BP		Yes	Pinfold Working Group
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		Yes	Training & Dev policy
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	