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

This report has been prepared for the sole use of.

Acaster Malbis Parish Council

Website https://acastermalbis-pc.gov.uk/

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Overview of Audit / Points to Note		**The Parish Council discussed the budget at the Nov 23 meeting on to be presented in next meeting, no meeting in Dec 23, not mentioned in Jan 24, must ensure to minute agreement.** See policy table with policies that are recommended adoption

Review of minutes		Review Activity & decisions Minute show use of Resolved but would be clearer with the addition of **/ To Discuss / To Note & Action** to aid clarification of where decision are made. Annual Parish Council Meeting (APCM) - 20/5/2024 Annual Parish Meeting (APM) - 18/3/2024

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) - Hot 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 tailored** to council but require updating 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 Internet payments - can be made by clerk, supported by FR or IB policy Any purchases between 3k & 60K - None in Year Any purchases above 60K - None in Year Any purchases above 30K - None in Year

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 appropriate An internal control document has been developed and is to be used, and reviewed by the Council in minutes (Jan 2024) All electronic documentation is backed up to Microsoft cloud.

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 discussed the budget at the Nov 23 meeting on to be presented in next meeting, no meeting in Dec 23, not mentioned in Jan 24, must ensure to minute agreement.** The Parish Council set a precept of £6168 at its meeting 8/1/2024, 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 are appropriate and within scribe

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 £6020 was credited to the Council's bank account. Interest was received & banked Rents & received

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.		The only member of staff (the Clerk) has a contract of employment, which is signed by both employer and employee. Pay roll run inhouse Payslip seen - deductions calculated appropriately
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, in 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
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		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, 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.

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 2023/24 were properly exercised. Notice seen Notice on Web

N. The authority complied with the publication requirements for the prior year AGAR.		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 Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include Certificate of Exemption, page 3 Annual Internal Audit Report 2023/24, page 4 distored reupload 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.

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. Pre Agar Answer - N/A