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ElkerLodge Services Ltd Internal Audit Service

Checklist for Year Ending 31 March 2024

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Fulford Parish Council

<https://www.fulfordparishcouncil.org.uk/>

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Review of minutes	<p>Review of Activity & decisions</p> <p>Minute show some use or Resolved but would be clearer with on each minute the use Resolved / To Discuss / To Note & Action to aid clarification of where decision are made.</p> <p>Annual Parish Meeting (APM) - Separate Meeting Annual Parish Council Meeting (APCM) - Separate Meeting</p>
Policies	See policy table
<p>A. Appropriate accounting records have been properly kept throughout the year. AND I. Periodic bank account reconciliations were properly carried out during the year.</p>	<p>Accounts are well presented on Scribe - Cost Centres & Codes appropriate</p> <p>Invoices attached in scribe</p> <p>Note accounts and cemetery on scribe, note decision not to do allotments on scribe due to cost, I advise reconsideration as integration would save officer time therefore cost and improve evidence of inspections</p> <p>I have confirmed that the balance was correctly brought forward from the previous year- see calcs.</p> <p>Tenders / Quotes in year- FR Quotes bet 1K-5K / upto 500 clerk can use trusted supplier, contractors reg use discussed creating a list of trusted authorised by full council and reviewed annually.</p> <p>S137 - Within limits / Minuted / direct benefit to electorate - Grants</p> <p>General Power of Competence (GPC) - Hot Held</p>
<p>B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.</p>	<p>Financial Regulations properly 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.</p> <p>Payments & inv reference clearly shown in minutes</p> <p>VAT was reclaimed promptly, and 5 x reclaimed from HMRC</p>
<p>C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</p>	<p>A risk assessment was prepared and presented to the Council - Cemetery has paper risk assessment. Play space 1/4ly, open spaces working group</p> <p>Discussed adding asset risk check to agenda</p> <p>An insurance policy covers the relevant risks.</p> <p>Fidelity £ 300000 low at moment but spend in the next year will reduce cash</p> <p>An internal control document has been developed and is to be used, and reviewed by the Council in - All cllr have scribe access ans at meeting see physical statements</p> <p>All electronic documentation is backed up to Microsoft cloud.</p> <p>Minutes/16Jan24 – “23175. To receive apologies and approve reasons for absence. Apologies for absence were received, and reasons for absence were approved from Cllr. Kate Ravilious” Cllr Ravilious is not a member of the Parish Council, so her apologies do not need to be approved.</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 16/1/2024, budget is in the minutes 23185</p> <p>The Parish Council set a precept of £45746 at its meeting 16/1/2024, precept value is in the minutes 23186</p> <p>The Council reviews payments; progress is monitored by reporting bank balances & cashbook balances each meeting, this is all clear in the minutes.</p> <p>Reserves - Note External auditor comment re reserved - the clerk explained that the precept is calculated excluding the cemetery income, as agreed with city council, therefore the general reserve is not equatable to the total income or exp of 3-6 months</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 £ 43600 was credited to the Council's bank account in 2 payments.</p> <p>Interest was received & banked</p> <p>Cemetery, allotment and Hall hire receipts, samples checked & received</p>

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.	<p>There are 6 members of staff all have naic contract of employment, which is signed by both employer and employee.</p> <p>Pay roll run inhouse by Cemetary Superintendant, with HMRC software,</p> <p>The Council should consider if how the payroll is run is appropriate, to consider staff confidentiality, to consider to be part of clerks role (the line manager). It may be also appropriate to out-source to a payroll agency.</p> <p>Basic rate of pay on standing order with bank</p> <p>Pay scale updated annually</p> <p>Payslip seen - deductions calculated appropriately</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>The Council maintains a suitable asset register, on scribe</p> <p>I confirmed that the assets recorded on the asset register agreed with the entry on the AGAR.</p>
I. Periodic bank account	<p>Regular bank reconciliations are presented to the Council, noted in minutes.</p> <p>I reviewed the year-end bank reconciliation see Calcs Sheet</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>The Council maintains its accounts on the correct basis, namely</p> <p style="text-align: right;">Income & Expenditure</p> <p>I reviewed the AGAR accounting statement</p> <p>Part 3</p>
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.	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 complies with this requirement - specifically re:-</p> <p>Accounts from 2015 are on the Web -</p> <p>Minutes from 2015 are on the web -</p> <p>Policies - see policies report</p> <p>It complies with the Transparency code's publication requirements.</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 2022/23 was not properly exercised, as not 30 working days . (Human error)</p> <p>this year using suggested dates.</p> <p>To answer no this year</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>No Internal Audit Report Published on the Web</p> <p>Accounts for Year published on the Web</p> <p>No analysis of variances published on the Web</p>
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.

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)	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	No	Links not Working
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		No	Recommend adopting and placing on web for Transparency
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	No	Needs adopting and placing on web for Transparency as stated in 2023
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 adopting and placing on web for Transparency as stated in 2023
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	not to held on web	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