

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

This report has been prepared for the sole use of.

North Dalton Parish Council

Website

<https://northdaltonparishcouncil.eastriding.gov.uk/>

Clerks Email

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<p align="center">Review of minutes</p>	<p>Review Activity & decisions</p> <p>Minutes would be improve with the use Resolved / To Discuss / To Note & Action to aid clarification of where decision are made. They have improved from May 2025</p> <p>Annual Parish Council Meeting (APCM) - 29/5/25</p> <p>APM - Not Held - The council needs to remember that they have a duty to offrt this to their constituents</p>
<p align="center">Accounts Package</p>	<p>Excel</p>
<p>A. Appropriate accounting records have been properly kept throughout the year.</p>	<p>Accounts are recorded on a spreadsheet which is appropriate to the size of the Council.</p> <p>S137 - Noted but unused</p> <p>General Power of Competence (GPC) - Not 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.</p> <p>I reviewed a sample of payments and found them to be supported by invoices, and that VAT had been correctly accounted for.</p> <p>Minutes note payments approved, but don't list to prove what was approved.</p> <p>Internet payments - can be made by clerk</p> <p>No purchases in the Quote or tendor threshold</p>
<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.</p> <p>Fidelity £250K could be brought down to 50K</p> <p>NO An internal control document / process requires developed and implementation as payments can be completed by one person, it would be better for payment to be submitted by the clerk and approved by councillors</p> <p>General Risk assessment requires implementation</p> <p>All electronic documentation is backed up to Microsoft cloud - Sharepoint.</p> <p>Review of Previous years Internal Audit - Minutes May 29</p>

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<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 9/1/25, Budget should be presented in the minutes, when approved The Parish Council set a precept of £7600 at its meeting 9/1/2025, 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, but don't list to prove what was approved. Reserves is more than 12 month council need to consider why this is being held</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 £7600 was credited to the Council's bank account. Interest & grants was received & banked</p>
<p>F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for</p>	<p>N/a</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, which is signed by both employer and employee. Pay roll run inhouse 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 Asset register is on Web & upto date 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 noted as presented to the Council, but the value is not in the minutes. 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 2</p>
<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. 2023/ 2024 Year</p>		<p>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</p>

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<p>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>	<p>No</p>	<p>The website is clear, and user friendly. The Council does not comply with this requirement - specifically re:- Accounts from 2015 are on the Web - 2015 - 2023 Missing Minutes from 2015 are on the web - 2015 - 2023 Missing It does not comply with the Transparency code's publication requirements. / Trans Code, FOIA, A&A rules and ICo rulings.</p>
<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>		<p>Public rights for 2024/25 were properly exercised. Notice seen Notice on Web</p>
<p>N. The authority complied with the publication requirements for the prior year AGAR.</p>		<p>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.</p>
<p>O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.</p>	<p>NO</p>	<p>In Place - Ensure local authority has, as a minimum, a single generic email address on an authority owned domain Undated / No Evidence of annual testing - Check that website accessibility has been tested, at least annually, and that the accessibility statement has been updated as required. No Evidence of records audit carried out - Check when the authority last completed a data audit. 12/3/2026 - Ensure the authority has prepared and formally adopted a data protection policy that is reviewed at least once annually. Ensure the authority has an up to date IT policy in place.</p>
<p>P. Trust funds (including charitable) - the Council met its responsibilities as a trustee</p>	<p>N/a</p>	<p>The Council does not act as a trustee for any trust funds. Pre Agar Answer - N/A</p>

Item No	Section	Comments	To check on audit	Version	Status	Ref	Seen on Web	Note
Basic Governance								
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*		Yes	
2	Financial Regulations	NALC Model 2024	1	2024	SR	1	Yes	
89	Business Continuity Plan	Note - may not be on web due to sensitive information	1	29/09/2020	BP		No	Recommend adoption asap
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		No	Requires adoption asap
17	Co-option Policy		1	18/09/2019	BP		No	Recommend adoption asap
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 adoption asap
81	Disciplinary procedures	NALC Model.	1	09/08/2024	BP		No	Recommend adoption asap
80	Grievance procedures	NALC Model.	1	09/08/2024	BP		No	Recommend adoption asap
	Internet Policy	Source 2025 Practitioners Guide			BP		No	Recommend adoption asap
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	Requires adoption asap
22	Privacy Notices: General	Part of NALC GDPR Toolkit	1	31/05/2022	SR		No	Requires adoption asap
	Privacy Notices: for employees, councillors, volunteers.	Part of NALC GDPR Toolkit	1	31/05/2022	SR		No	Requires adoption asap
21	Publication Scheme under the Freedom of Information Act 2000 Model .		1		SR	6	Yes	
	Recording Policy		1	16/09/2019	BP		No	Recommend adoption asap
69	Reserves Policy	The Practitioners Guide provides information regarding reserves,	1		BP		No	Recommend adoption asap
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
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	1	03/08/2020	BP		No	Recommend adoption asap
18	Terms of Reference for committees		1		BP		No	Recommend adoption asap
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	Requires adoption asap