1 Balances Brought Forward	552,370.00	552,369.95	0.05
2 Precept or Rates and Levies	38,700.00	38,700.00	0.00
3 Total Other Receipts	25,489.00	25,488.51	0.49
4 Staff Costs	7,513.00	7,513.38	-0.38
5 Loan Interest/Capital Repayment	3,872.00	3,872.39	-0.39
6 All Other Payments	149,814.00	149,814.02	-0.02
7 Balances Carried Forward	455,359.00	455,358.67	0.33
8 Total Cash and Short Term Investments	455,359.00	455,358.67	0.33

Banks Accounts	o/b	c/b
unity	467,850.61	68,297.61
san bond	27,304.60	27,304.60
san dep	57,214.74	57,377.92
CCLA	0.00	302,378.54
	552,369.95	455,358.67

Opening Balance Check		
O/B Bank Statement	552,369.95	
O/B Cashbook	552,369.95	*
	0.00	
unpres payments at Y/E		*
unpres receipts at Y/E		*
should be Zero	0.00	

Closing Balance Check		
C/B Bank Statement	455,358.67	
C/B Cashbook	455,358.67	*
	0.00	
unpres payments at Y/E		*
unpres receipts at Y/E		*
should be Zero	0.00	

Activity Check	
O/B Cashbook	552,369.95
Total Receips in Yr	64,188.51
Total Exp in Year	161,199.79
	455,358.67
C/B Cashbook	455,358.67
should be Zero	0.00

Receipts Check		
Total Receips in Yr	64,188.51	*
Less Precep	38,700.00	*
Total Other Receipts	25,488.51	

Payments Check		
Total Exp in Year	161,199.79	*
Salarie in the Year	7513.38	*
		*
Total Staff cost	7,513.38	*
Loan	3,872.39	
Other Exp on CB	149,814.02	

ElkerLodge Services Ltd Internal Audit Service
Checklist for Year Ending 31 March 2024

This report has been prepared for the sole use of.

Clifford Parish Council

https://cliffordparishcouncil.gov.uk/

Review of minutes	Review Activity & decisions Minute show **some** use of 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. Annual Parish Council Meeting (APCM) - 17/5/2023 Annual Parish Meeting (APM) - Has a Annual Parish meeting been offered to commuity, should be separate agenda to APCM, opened and closed even if no MOP present
Policies	See policy table
A. Appropriate accounting records have been properly kept throughout the year. AND I. Periodic bank account reconciliations were properly carried out during the year.	Accounts are well presented on Scribe - Cost Centres & Codes appropriate Invoices attached in scribe I have confirmed that the balance was correctly brought forward from the previous year- see calcs. Tendors / Quotes in year- Green Spaces Tender Schedule viewed. The schedule was approved on November 2023 and the tenders considered and contractors appointed at February 2024 meeting S137 - Within limits / Minuted / direct benefit to electorate 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 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 VAT was reclaimed promptly, and the correct sum of £2607.10 was paid by HMRC on 05/05/23
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	A risk assessment was prepared and presented to the Council in20/3/24 An insurance policy covers the relevant risks. *Fidelity £150k - this needs urgent review as it doesnot cover the money at the bank* An internal control document has been developed and is to be used, and reviewed by the Council in - Template seem, advise to add insurance, to ensure it covers the council effectively. 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 approved a budget at its meeting on 17/1/24, budget is NOT in the minutes 24/10 1 The Parish Council set a precept of £40635 at its meeting 17/1/24 24/10 2, 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. The Council is small and makes few payments; progress is monitored by reporting bank balances. Reserves are clearly set out in scribe

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.

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 £38700 was credited to the Council's bank account. Interest was received & banked Allotment rents, samples checked & 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 within scribe 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. 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 3
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	The website is clear, and user friendly. The Council complies with this requirement - specifically re:- Accounts from 2015 are on the Web - note missing years Minutes from 2015 are on the web - 2015 - 2015 & 2016 needs uploading Policies - see policies report 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 2022/23 were properly exercised. Notice seen Notice on Web
N. The authority complied with the publication requirements for the prior year AGAR.	Agar Published on the Web Internal Audit Report Not Published on the Web Accounts for Year published on the Web Analysis of variances published on the Web
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)** **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		Yes	
18	Terms of Reference for committees		1			BP		Yes	
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		No	Requires 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		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		Yes	
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	No	Requires adoption asap
69	Reserves Policy	The Practitioners Guide provides information regarding reserves,	1			BP		No	recommends adoption asap
80	Grievance procedures	**NALC Model** . (LTN 22) Guidance is provided in theform of the ACAS Code of Practice on Discipline and Grievance.	1		30/01/2020	BP		Yes	
81	Disciplinary procedures	**NALC Model** . Guidance is provided (LTN 22) in theform of the ACAS Code of Practice on Discipline and Grievance.	1		31/01/2020	BP		Yes	
89	Business Continuity Plan		1		29/09/2020	BP		No	recommends 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 year.	1		03/08/2020	BP		Yes	