

**Elker Lodge Bookkeeping Services Internal Audit Service - Checklist for Year Ending 31 March 2022**

Band	Income or Expenditure (whichever is the higher)	Fee	Quoted
1	£0 to £5,000	£110	
2	£5,001 to £10,000	£140	
3	£10,001 - £25,000	£230	
4	£25,001 - £50,000	£265	
5	>£50,000	POA	275

Councillors		Elected	DOI	Councillors	Elected	DOI
Chair	Gillian Shaw		YES	Gary Kay		Yes
Vice Chairman						
	Jenny Brooks		YES	John Maggs		Yes
	Andrew Dykes		YES	Zoe Rees-Gay	Co-oped	Yes
	Nick Ford		YES	Marian Ruston	Co-oped	Yes
	Karen Jackson	Co-oped	YES	David Swallow		
	Mick Thompson ****Photo required ****		Yes	Liz Turnbull		Yes

<b>Name of Council</b>	Dunnington	<b>Name of Clerk:</b>	
<b>No. of councillors</b>	5	<b>Name of RFO (if different)</b>	
<b>Precept</b>			
<b>Gross budgeted income</b>			

Opening Balance Check				Activity Check				Payments Check					
O/B Bank Statement	97031.33	20/21	missed acc	O/B Cashbook	91225.26			Total Exp in Year	107,157.23				
O/B Cashbook	91,225.26	91,193.90	31.36	Total Receipts in Yr	83,277.17			Salarie in the Year	8,147.80				
	5,806.07			Total Exp in Year	107,157.23			Milage All	29.25				
unpresented payments at Y	5,806.07			C/B Cashbook	67,345.20			Paye in Yr	200.23				
unpresented receipts at Y/E	0.00			missed acc	0.00								
Bank error		Missed acc			0.00	should be Zero			8,377.28				
	0.00	should be Zero											
Closing Balance Check				Receipts Check				Total less Staff					
C/B Bank Statement	81,563.41			Total Receipts in Yr	83,277.17				98,773.95				
C/B Cashbook	67,345.20			Less Precep	22,979.00								
	14,218.21				60,298.17								
unpresented payments at Y	14,218.21			Total Other Receipts	60,298.17								
unpresented receipts at Y/E	0.00				0.00	should be Zero							
missed acc													
	0.00	should be Zero											
Banks	o/b		c/b					1 Balances Brought Forward		91,225	91,225.26	-0.26	
1 Buss Curr acc	73,860.74		58,355.62					2 Precept or Rates and Levies		22,979	22,979.00	0.00	
2 barclays premier acc	2,049.44		2,049.64					3 Total Other Receipts		60,298	60,298.17	-0.17	
3 Cambridge	21,089.79		21,126.79	31/12/2021				4 Staff Costs		8,377	8,377.28	-0.28	
4 Active Saver	31.36		31.36					5 Loan Interest/Capital Repayment			0.00	0.00	
	97,031.33	0.00	81,563.41					6 All Other Payments		98,780	98,773.95	0.05	
								7 Balances Carried Fc	0	67,345	67,345.20	-0.20	
								8 Total Cash and Short Term Investments					

	<u>2022/23</u>		
	<u>Reserves 2021/22</u>		
	<b>General</b>		
General	£ 8,381.28		
	<b>Earmarked</b>		
Parish Council	£ -		
PFA	£17,867.50	Pc Building aim to cap at 20k	
Reading Rooms	£ 4,500.00	Need grant application to pay out of	
Scouts & Guides	£ 4,700.00	own building reserve	
Cemetery	£20,000.00	own land reserve	
Neighbourhood Plan	£ 3,155.10	self explanatory	
In Bloom	£ 4,993.42	belongs to PC - needs inv & power to use	
Hassacarr	£ 1,720.40	own land reserve	
Dunnington t the ages	£ 1,277.50	Sales what is it for	
Allotment Bonds	£ 750.00	Bonds	
	<b>£67,345.20</b>		

1. Bookkeeping	Yes / No	Reviewed In Year		Observations	Suggested advice to be given by EBS
		Y / N	Date		
1.1. Cash book maintained and up to date?	Yes			Note moving to scribe	
1.2. Payments in cashbook supported by invoices, authorised and minuted?	No				<p>PFA – Sports club- £3000 – what power is this been paid under</p> <p>The council need review this payment annually and only pay on receipt of a invoice which must clearly state the power</p> <p>Reading room why is there a reserve for a building the PC don't use. This requires review, as to if it should return to general reserve</p> <p>In Bloom – once funds are help by PC they <b>belong to the PC</b> in order to pay out to the in bloom there needs to be a Invoice and a power pay under</p> <p>Honorariums - £200 &amp; £250 cannot be paid without an invoice or power to be paid under</p>
1.3. <b>General Power of Competence</b> (GPC) eligibility is properly evidenced? <b>CiLCA Certificate seen / 2/3 of Councillors elected</b>	No				
1.4. <b>Expenditure Legal powers</b> identified in minutes and/or cashbook? Only applicable if no General Power of Competence	No				£46844.20 in a general fund not identified to a power – this needs urgent rectification
1.5. <b>VAT</b> evidence, recording and reclaimed?	Yes				Solar panel vat to reclaim Council need to follow the advi
1.6. Is there a Bank Reconciliation – All accounts	Yes				
1.7. Any unexplained balancing entries in any reconciliation?	Yes				Missed account
1.8. Bank statements and ledger (Cashbook) reconcile?	Yes				

1.9. <b>Opening Balance on Balance sheet – Reconciles to Previous closing balance.</b>			No	Missed acc	
1.10. Underlying financial trail from records to presented accounts? <b>Notes to late clearing prev yr Transactions</b>			Yes		
1.11. Where appropriate, debtors and creditors properly recorded?			None		
1.12. S137 separately recorded <b>and within limits?</b>			Yes	£22261.27 calculated by YLCA	
1.13. S137 expenditure of direct benefit to electorate?			Yes		
1.14. S137 expenditure minuted?			Yes	8/11/21 8.1 8.2 11/10/21 6.1	
1.15. Evidence of Internal Control and effectiveness of this reviewed			See Note	Since the appointment of the	
1.16. Does the Council manage petty cash and is it accounted for properly and included in the AGAR figures			Not Held		
1.17. Has the Council dealt with the AGAR in the correct way? All signed and declared correctly and legitimately? (Annual Governance Accountability Return)			No	Not yet completed	
Finance	SR	1.18. <b>Model Financial Regulations (NALC 2019)</b>	Yes	Adopted 9/2021 & On Website	Councilors should reconsider the use of debit cards due to risks of failing to follow process of agreeing Invoices prior to payments
Finance	SR	1.19. <b>Financial Regulations properly tailored to council?</b>	Yes		
Finance	SR	1.20. <b>Purchasing authority</b> defined in Financial Regulations?	Yes		
Finance	AR	1.21. Financial Risk Assessment / Management Policy – <b>per Reg 3c of (A&amp;A R 2015)</b>	Yes	On Web site	Needs annual review
Finance	AR	1.22. Financial Risk / Internal Controls Checklist – <b>evidence of random checks</b>	No	Not in 2021	As per policy needs to happen 1/4ly
Finance	AR	1.23. Financial risk Assessment - Annual - <b>Process / team working / random Checks, doc in minutes</b>	No	Not in 2021	As per policy needs to happen 1/4ly
Finance	AR	1.24. Adequate <b>internal controls</b> for payments? <b>Including adequate arrangements for BACS payments, direct debits and standing orders? Split Roles</b>	See note	Signing front sheet, not inv invoices	Need to sign inv to show they have viewed the inv, to show checking inv

Finance	AR	1.25. External Audit - has council correctly declared itself exempt from? If so which return	N/A	Not Exempt	
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2. Budget / Reserves		Yes / No	Observations	Suggested advice to be given by EBS
2.1.	Annual budget to support precept? Calculated expenses less income not inc precept – not just a % inflation increase – suggests council is not responsive.	yes	21/22 Budget 42340 +cemetery 10750 = 53100	
2.2.	Has budget been discussed and adopted by council? In minutes	Yes	11/1/21 - 6.2.	
2.3.	Precept demand to invoicing authority correctly minuted? In minutes	Yes	11/1/21 - 6.1 amount not minuted	
2.4.	Budget against spend comparisons provided regularly to the Council with bank reconciliation.? In minutes	See notes	<p>The budget 53100 exp actual spend 107157.23 this is a 102% overspend</p> <p>37950 Gross for roof and solar</p> <p>This still leaves £16107 in budgeted overspend</p> <p>Budgeted 48384 income, received 83277.17 Grants nl 25000 Pfa 3312.50</p> <p>Additional income in the yr £6581</p> <p>Vat 7059.1 reclaimed nor showed as receipt Vat 2369.73 to claim Vat 6426.87 querie to claim</p>	<p>The Roof work and Grant applies for should have been budgeted for</p> <p>Greater care needs to be taken with budgeting regular review to control over spend</p> <p>Vat reclaims completed will improve income This o/s receipt needs to go on budget</p> <p>Reasoning for No to 'D'</p>

2.5. Any reserves earmarked?		<p>There is £67345.20 I am please to see the removal of the Parish council total returned to general reserve</p> <table border="0"> <tr> <td></td> <td style="text-align: right;">£</td> <td></td> </tr> <tr> <td>General</td> <td style="text-align: right;">8,381.28</td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><b>Earmarked</b></td> </tr> <tr> <td></td> <td style="text-align: right;">£</td> <td></td> </tr> <tr> <td>Parish Council</td> <td style="text-align: right;">-</td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">£</td> <td></td> </tr> <tr> <td>PFA</td> <td style="text-align: right;">17,867.50</td> <td>Pc Building</td> </tr> <tr> <td></td> <td style="text-align: right;">£</td> <td></td> </tr> <tr> <td>Reading Rooms</td> <td style="text-align: right;">4,500.00</td> <td>Need grant</td> </tr> <tr> <td></td> <td style="text-align: right;">£</td> <td></td> </tr> <tr> <td>Scouts &amp; Guides</td> <td style="text-align: right;">4,700.00</td> <td>own building</td> </tr> <tr> <td></td> <td style="text-align: right;">£</td> <td></td> </tr> <tr> <td>Cemetery</td> <td style="text-align: right;">20,000.00</td> <td>own land re</td> </tr> <tr> <td></td> <td style="text-align: right;">£</td> <td></td> </tr> <tr> <td>Neighbourhood Plan</td> <td style="text-align: right;">3,155.10</td> <td>self explain</td> </tr> <tr> <td></td> <td style="text-align: right;">£</td> <td>belongs to</td> </tr> <tr> <td>In Bloom</td> <td style="text-align: right;">4,993.42</td> <td>use</td> </tr> <tr> <td></td> <td style="text-align: right;">£</td> <td></td> </tr> <tr> <td>Hassacarr</td> <td style="text-align: right;">1,720.40</td> <td>own land re</td> </tr> <tr> <td></td> <td style="text-align: right;">£</td> <td></td> </tr> <tr> <td>Dunnington t the ages</td> <td style="text-align: right;">1,277.50</td> <td>Sales what</td> </tr> <tr> <td></td> <td style="text-align: right;">£</td> <td></td> </tr> <tr> <td>Allotment Bonds</td> <td style="text-align: right;">750.00</td> <td>Bonds</td> </tr> <tr> <td></td> <td style="text-align: right;"><b>£</b></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;"><b>67,345.20</b></td> <td></td> </tr> </table>		£		General	8,381.28				<b>Earmarked</b>		£		Parish Council	-			£		PFA	17,867.50	Pc Building		£		Reading Rooms	4,500.00	Need grant		£		Scouts & Guides	4,700.00	own building		£		Cemetery	20,000.00	own land re		£		Neighbourhood Plan	3,155.10	self explain		£	belongs to	In Bloom	4,993.42	use		£		Hassacarr	1,720.40	own land re		£		Dunnington t the ages	1,277.50	Sales what		£		Allotment Bonds	750.00	Bonds		<b>£</b>			<b>67,345.20</b>		<p>There needs to be clarification re dunnington through the ages purpose</p> <p>In bloom must have invoices and a supporting power to spend that is agreed and minuted <b>before the spend is actually MADE</b></p> <p><b>Once a groups money os handed over to the PC to hold; it falls under the Financial Policy process, as with any PC spend</b></p> <p><b>Reasoning for No to 'B'</b></p>
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2.6. Level of general reserves within Proper Practice? <b>le between 3 and 12 months running costs</b>	No	Very low, but the vat is still to return																																																																												
2.7. Any unexplained variances from budget?	No	All discussed																																																																												

3. Asset Control			Yes / No	Reviewed In Year		Observations	Suggested advice to be given by EBS
				Y / N	Date		
Finance	AR	3.1. Asset Register	Yes			Note revaluation of sculptures; that has increased insurance 22/23	this need evidence behind and minuting which will also affect the Insurance register
Finance	AR	3.2. Insurance Register	See note			As asset register –	Needs to show ins value PFA need to share copy of policy with PC to prove ins value  Which policy covers the public liability of the play park  As if PFA don't own the equipment how will thr PL cover
3.3. Value of individual assets included?			Yes			Some nominals	
3.4. Inspected for risk and up to date inspection records exist			Yes			Play scheme & Rospa inspection for Play park	What minute or proof that risks of assets such as planters benches sculptures  Cemetery proof of risk assessments
3.5. Record of deeds, articles and land register references available?			Yes			Needs updating on asset register	

4. Risk Management (Financial)			Yes / No	Reviewed In Year		Observations	Suggested advice to be given by EBS
				Y / N	Date		
4.1. Does scan of minutes reveal any unusual activity?			See Note			25.1 what registered interest as all councillors own a property in the Local Plan area	? a registered interest or personal interest to not ne part of.



			Remind councillors to ensure declarations of interest are up to date and wording on minutes is correct to the declaration of interest
4.2. Insurance cover appropriate and adequate?	Yes		
4.3. Does the Council have any cash investments?	Yes		
4.4. If 'yes' at 4.3, has the Council considered the Government's investment guidance?		Not a risk investment	
4.5. Is the Council the trustee of a charity?	No		
4.6. If 'yes' at 8.6, have the charity accounts been audited separately in the year?			
4.7. Has the Council any outstanding loans? PWLB	No		
4.8. If 'yes' at 4.7, has it budgeted for repayments in the year?			

5. Payroll – Clerk and other employees	Yes / No	Reviewed In Year		Observations	Reviewed In Year
		Y / N	Date		
5.1. Does the Council operate its own payroll? Is it outsourced if not? If neither, how does the Council manage payroll	No	Autella			
5.2. PAYE/NI/RTI evidence? ie, P32 records	Yes	On Email			
5.3. Has council approved salary paid?	Yes	I note the hours have increased from 10-13 hours equating to 56.33 a month 46.99 across oct to march equates to 7.83 a month		<p>I notice that this is not entirely due to being a new clerk, but a great amount of work to improve documentation and transparency</p> <p>Please can the council again look at the imbalance of hours to work load; to keep the momentum of</p>	

					improvements to transparency
5.4.	Salary accords with SCP (Salary Calculated Pay) agreed by Council	Yes	5.12		
5.5.	Other payments reasonable and approved by council?	Yes			
5.6.	Wage slips and P60 evidence?	Yes			
5.7.	Pension obligations met?	Yes			
<b>Employment /Personnel</b>	<b>SR</b> 5.8. <b>Contract of employment for all members of staff</b>	Yes	Held by clerk		
<b>Employment /Personnel</b>	<b>BP</b> 5.9. <b>Expenses Policy for Clerk</b>	No	Noted in contract		Recommend adoption Published on web page
<b>Employment /Personnel</b>	<b>SR</b> 5.10. <b>Pensions Policy</b>	No	Noted in contract		Must be Adopted & Published on web page
<b>Employment /Personnel</b>	<b>BP</b> 5.11. <b>Sickness &amp; Absence Policy</b>	No	Noted in contract		Recommend adoption Published on web page
<b>Employment /Personnel</b>	<b>BP</b> 5.12. <b>Training and Development Policy</b>	No	Noted in contract		Recommend adoption Published on web page
<b>Employment /Personnel</b>	<b>BP</b> 5.13. <b>Bullying and Harassment/Dignity at Work Policy</b>	No			Recommend adoption Published on web page
<b>Employment /Personnel</b>	<b>BP</b> 5.14. <b>Equal Opportunities Policy?</b>	Yes	policy on web site		
<b>Employment /Personnel</b>	<b>BP</b> 5.15. <b>Grievance and Disciplinary Policy?</b>	Yes	Grievance policy on web site		

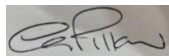
<b>6. Transparency / Internal Controls</b>	<b>Yes / No</b>	<b>Observations / Missing Years</b>	<b>Suggested advice to be given by EBS</b>
6.1. Is the Council exempt from external audit – Annual turnover <25K – <b>Check 1.27</b>	N/A		
6.2. Is the Council compliant with the Transparency Code for Smaller Authorities? <b>Minutes listed on website</b> from April 2015 <b>Draft or Approved? / Within one month / If draft why not approved? / If approved why not replaced draft on website?</b>	No	2015 – 2020 missing	Needs correcting asap

<p>6.3. <b>APM &amp; APCM Minutes</b> listed on website from Apr 2015</p> <p><b>Annual Parish Meeting (APM)</b> The APM is not a PC meeting, so must be separate</p> <p><b>Annual Parish Council Meeting (APCM)</b></p> <p>It is good practice for the APCM to be a separate meeting</p>	See notes	<p>APM – not Held due to Covid</p> <p>APCM Minutes</p> <p>APCM is not a General Meeting</p>	Templates pointed out to improve structure
6.4. <b>Minutes</b> initialled, each page identified and overall signed?	Yes		
6.5. <b>Minutes</b> include Bank Balance	Yes		
6.6. <b>Minutes</b> include payments reviewed & Agreed	Yes		
<p>6.7. Is the Council compliant with the Transparency Code for Smaller Authorities? <b>End of Year Accounts listed on website</b> from y/e 31/3/2016</p> <p>Cashbooks / Budgets / Bank Reconciliations</p>	Yes		
<p>6.8. Is the Council compliant with the Transparency Code for Smaller Authorities? <b>Internal Auditor Reports listed on website</b> from y/e 31/3/2016</p>	No	2016/17 2017/18	Need uploading
6.9. Have points raised at the last <b>Internal Auditor</b> been addressed?	Some		On going
<p>6.10. Is the Council compliant with the Transparency Code for Smaller Authorities? <b>External Auditor Reports / Audited Agar listed on website</b> from y/e 31/3/2016</p>	Yes		
<p>6.11. Is the Council compliant with the Transparency Code for Smaller Authorities? <b>Asset Register listed on website</b> from April 2015 <b>Check 3.1</b></p>	Yes		
<p>6.12. Is the Council compliant with the Transparency Code for Smaller Authorities? <b>A list of councillor responsibilities listed on website</b> from April 2015</p>	Yes	In APCM minutes	
<p>6.13. Do arrangements for <b>public inspection</b> of council's records exist?</p> <p>Dates when they were open – 30 working days including 1<sup>st</sup> 10 working days of July</p>	Yes		

Mand/Stat Req (SR) Best Practice (BP) Audit Req (AR)		7. Due Process & Policies	Y / N	Reviewed In Year		Observations	Suggested advice to be given by EBS
				Y / N	Date		
Basic Governance	SR	7.1. <b>Code of Conduct</b> since July 2012? (to be replaced)	Yes	Adopted 12/4/21			
Basic Governance	SR	7.2. Committee <b>terms of reference</b> exist & have been reviewed? Only required if any committees	No	Allotments Group (September 2021) on web Environment Group 21/3 14/32/22 – not on web Financial Committee		Financial Committee – has no terms of reference; therefore it questions the legality of the decisions made without the terms of reference in place, even though the Financial Regulations Policy delegates to the Finance Committee Needs Urgent Review	
Basic Governance	BP	7.3. List of <b>member interests</b> held?	Yes	Empty Boxes		Are they declaring No or refusing to answer??	
Basic Governance	SR	7.4. <b>Model Standing Orders</b>	See note	Old model out of date		Under review	
Openness & Accountability	SR	7.5. <b>Complaint's Policy</b>	Yes	8th June 2020 on web		Recommend annual review	
Openness & Accountability	BP	7.6. <b>Recording Policy – Video / audio etc</b>	No			Recommend adoption Published on web page	
Data Protection/ GDPR	SR	7.7. <b>GDPR Policy - Privacy notice – general</b>	Yes	Adopted: 10th July 2017		Must be reviewed and updated to new policy Published on web page	
Openness & Accountability & Data Protection/GDPR		7.8. <b>ICO licence - ICO Model Publication Scheme 2014</b>	Yes				
Data Protection/GDPR	SR	7.9. <b>Privacy notice – employees, councillors, role holders and volunteers</b>	Yes	Undated		Needs review	
Data Protection/GDPR	BP	7.10. <b>Records Management Policy</b>	Yes	11/10/21		On Web	
Data Protection/GDPR	BP	7.11. Has the Council done a <b>data audit</b> ? Remove personal information	Yes	Removed from member interest			
	SR	7.12. <b>Notice of meeting</b> displayed with 3 clear working days' notice in a conspicuous place	Yes				
	SR	7.13. <b>Summons</b> signed, and issued to councillors with agenda, with 3 clear days' notice? ? Agenda used	Yes				

8. Data	Y / N	Observations	Suggested advice to be given by EBS
8.1. Are all electronic files backed up?	Yes	USB	
8.2. Does the Council have a website or use another data platform?	Yes		Not up to date as stated above

Annual Governance and Accountability Return		
	Year ending 31 March 2021	Year ending 31 March 2022
1. Balances brought forward	93025	91225
2. Annual precept	20890	22979
3. Total other receipts	47766	60298
4. Staff costs	5913	8377
5. Loan interest/capital repayments	0	0
6. Total other payments	64574	98780
7. Balances carried forward	91194	67345
8. Total cash and investments	91194	67345
9. Total fixed assets and long-term assets	158981	158981
10. Total borrowings	0	0

Internal audit carried out by	(signed)	(print)
		C Pillow
Date	29/04/2022	

For auditor's use only	
Internal audit section of AGAR completed and signed	
Report sent to council	
Copy of internal auditor's report sent to EBS with details of any advice/guidance needed to be given	