1 Balances Brought Forward	29,966.00	29,966.43	-0.43
2 Precept or Rates and Levies	40,650.00	40,650.00	0.00
3 Total Other Receipts	13,881.00	13,880.74	0.26
4 Staff Costs	11,439.00	11,439.42	-0.42
5 Loan Interest/Capital Repayment	5,899.00	5,898.98	0.02
6 All Other Payments	22,178.00	22,178.30	-0.30
7 Balances Carried Forward	44,980.00	44,980.47	-0.47
8 Total Cash and Short Term Investments	44,980.00	44,980.47	-0.47

Banks Accounts	o/b	c/b
HSBC Bus Mon Man	2,259.70	19,614.43
HSBC CH	27,706.73	25,366.04
	29,966.43	44,980.47

Activity Check

O/B Cashbook	29,966.43
Total Exp in Year	39,516.70
	#REF!
C/B Cashbook	44,980.47
should be Zero	#REF!

Opening Balance Check

O/B Bank Statement	29,966.43	
O/B Cashbook	29,966.43	*
	0.00	
unpres payments at Y/E		*
unpres receipts at Y/E		*
should be Zero	0.00	

Closing Balance Check

C/B Bank Statement	44,980.47	
C/B Cashbook	44,980.47	*
	0.00	
unpres payments at Y/E		*
unpres receipts at Y/E		*
should be Zero	0.00	

Receipts Check

#REF!	54,530.74	*
Less Precep	40,650.00	*
Total Other Receipts	13,880.74	

Payments Check

Total Exp in Year	39,516.70	*
Salarie in the Year	11439.42	*
Loan	5898.98	*
	17,338.40	
Other Exp on CB	22,178.30	

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

This report has been prepared for the sole use of.

Holme on Spalding Moor   Parish Council

https://www.hosmparishcouncil.co.uk/

Review of minutes	Minutes for 2022/23 Activity & Decisions reviews Minutes show some Resolutions, but all decisions should show a clear action or resolution from a decision. Information Exchange – Correctly states no decisions made, but be careful with actions Annual Parish Meeting (APM) - Separate Meeting/ Agenda 17 May 2023 Annual Parish Council Meeting (APCM) - - Separate Meeting/ Agenda 17 May 2023

Policies	Policies - see policies report - Policies would be easier for the public to sign if in alphabetical order

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 I have confirmed that the balance was correctly brought forward from the previous year- see calcs. Invoices attached in scibe Clerk currently getting quotes for play are discussed >500 Quotes >300 tendos as per SO S137 - Within limits / Minuted / direct benefit to electorate / Donations General Power of Competence (GPC) - Not Held no Cilca

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 VAT was reclaimed promptly, and the correct sum of £1666.07 was paid by HMRC on 30/09/2023

C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Council have a play area inspection annually. Advised to consider tree survey on council land owned Advised to consider annual review of cemetery headstones An insurance policy covers the relevant risks. Fidelity £250K appropriate Currently clerk pays inv then gets post approval, advised to get approval - then Pay Moving to unity to aid controls To add stading items to agenda for play area & cemetery to add risk assessment documentation To use scribe cemetery to add watches to memorial inspections All electronic documentation is backed up to Microsoft cloud ine drive , external hard drive.

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 13/12/2023 discussed the budget defined by the Financial working group, and set the precept according, infuture for best practice, add the budget as a appendix and state a full resolution of the full council approving the budget. The Parish Council set a precept of £406500 its meeting 13/12/2023, precept value is in the minutes 6.3 The Council reviews payments; progress is monitored by reporting bank balances & cashbook balances each meeting, this is all clear in the minutes. *Reserves not in scribe suggest adding, no formal reserve list, reserves mentioned in Dec Minutes, suggest a EMR to cover loan 3.5K & playpark 10K*

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 £40650 was credited to the Council's bank account in 28/4 & 29/9. Interest was received & banked Cemetery receipts receiveds checked & received - Managed in Scribe Cemetery
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. Based on Nalc on a agreed amount - Not based on pay scale Pay roll run External agency 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 in 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 does complies with this requirement - specifically re:- Accounts from 2015 are on the Web - under annual PC Audit It does 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 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**	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	No	
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		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	No	Needs adopting and placing on web for Transparency as stated in 2023
22	Privacy Notices: General	Part of **NALC** GDPR Toolkit	1	2021	31/05/2022	SR		No	Needs adopting and placing on web for Transparency as stated in 2024
	Privacy Notices: for employees, councillors, volunteers.	Part of **NALC** GDPR Toolkit	1	2021	31/05/2022	SR		No	Needs adopting and placing on web for Transparency as stated in 2025
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
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		No	Recommend adopting and placing on web for Transparency
89	Business Continuity Plan		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