1 Balances Brought Forward	49,652.00	49,651.99	0.01
2 Precept or Rates and Levies	42,650.00	42,650.00	0.00
3 Total Other Receipts	5,245.00	5,244.85	0.15
4 Staff Costs	21,503.00	21,502.73	0.27
5 Loan Interest / Capital Repayment	0.00	0.00	0.00
6 All Other Payments	22,976.00	22,976.40	-0.40
7 Balances Carried Forward	53,068.00	53,067.71	0.29
8 Total Cash and Short Term Investments	53,068.00	53,067.71	0.29
Asset Value	78,009.00	78,009.00	0.00
Asset Register Bal	78009		

Banks Accounts	o/b	c/b
Unity Trust Bank Current Account	3,386.98	2,234.10
Unity Trust Bank Instant Access Account	46,265.01	50,833.61
	49,651.99	53,067.71

Activity Check

O/B Cashbook 24/25 ia	49,651.99
Total Receips in Yr	47,894.85
Total Exp in Year	44,479.13
	53,067.71
C/B Cashbook	53,067.71
should be Zero	0.00

Opening Balance Check			Closing Balance Check		
O/B Bank Statement	49,651.99		C/B Bank Statement	53,067.71	
O/B Cashbook 24/25 ia	49,651.99	*	C/B Cashbook	53,067.71	*
	0.00			0.00	
unpres payments at Y/E		*	unpres payments at Y/E		*
unpres receipts at Y/E		*	unpres receipts at Y/E		*
should be Zero	0.00		should be Zero	0.00	

Receipts Check			Payments Check		
Total Receips in Yr	47,894.85	*	Total Exp in Year	44,479.13	*
Less Precep	42,650.00	*	Salarie in the Year	21,502.73	*
			Loan		*
Total Other Receipts	5,244.85		Other Exp on CB	22,976.40	

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

This report has been prepared for the sole use of.

Holme on Spalding Moor Parish Council

Website https://hosmparishcouncil.gov.uk/

Review of minutes		Reviewed minutes (up to Oct 2025) 27/1/26 Nov & Dec not on web December 2024 and January 2025 minutes still shown as draft Annual Parish Council Meeting (APCM) - Separate Meeting Annual Parish Meeting (APM) - Separate Meeting
Accounts Package		Scribe
A. Appropriate accounting records have been properly kept throughout the year.		Accounts are well presented on Scribe - Cost Centres & Codes appropriate some Invoices attached in scribe could be improved with all and payrol files attached S137 - Within limits / Minuted / direct benefit to electorate General Power of Competence (GPC) - Not 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?- require update. 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 Internet payments - approved by 2 councillors No purchases in the Quote or tendor threashold
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	**No**	**No evidence in minutes seen of internal controls or risk assessments** An insurance policy covers the relevant risks. Fidelity £250k could be reduced to 100k All electronic documentation is backed up to cloud. Review of Previous years Audit - Minutes 18/6 7.2

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.

D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.		Approval of precept/budget in minutes Dec 24 Minutes 6.2 precept value shown, budget ahould be in appendix to show what approved The Council reviews payments; each meeting, this is all clear in the minutes, Salary shouldn't be redacted, can be grouped with hmrc. Reserves - need to consider building for asset replacement
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 £42650 was credited to the Council's bank account. Bank Interest - received & banked **VAT NOT reclaimed since 2022/23 - this needs urgent rectification due to 3 year time limit** **23/24 - 1246.23 24/25 - 1005.14** **Total unclaimed 2251.37** Flower sponcorship - received & banked Donations - received & banked Cemetery Fees - received & banked Event Taking - received & banked Insurance Claim - received & banked
F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for	**N/A**	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) . Pay roll run External agency Payslip seen - deductions calculated appropriately Salary payment cannot be redacted in minutes - can be grouped
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 Asset register is on Web & upto date 24/25 Finance I confirmed that the assets recorded on the asset register agreed with the entry on the AGAR.
I. Periodic bank account		Regular bank reconciliations require presented to the Council and minuting. 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

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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. **2024/ 2025 Year**	**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:- Agar Accounts from 2015 are on the Web Finance info page last updated 18/19 Minutes from 2015 are on the web It complies with the Transparency code's publication requirements, FOIA, A&A rules and ICO rulings.
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 2024/25 were properly exercised. Notice seen Notice on Web
N. The authority complied with the publication requirements for the prior year AGAR.		**Form 3 - 2024 / 2025** Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage: Before ***1 July 2025*** authorities must publish • Section 1 **-** Annual Governance Statement ***2024/25***, approved and signed, page 4 • Section 2 **-** Accounting Statements ***2024/25***, approved and signed, page 5 Not later than ***30 September 2025*** authorities must publish: Notice of conclusion of audit Section 3 - External Auditor Report and Certificate Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	**NO**	In Place - Ensure local authority has, as a minimum, a single generic email address on an authority owned domain 17/9/2020 / Tested 23/4/26 - Check that website accessibility has been tested, at least annually, and that the accessibility statement has been updated as Date / No Evidence - Check when the authority last completed a data audit. In Place / Not In Place - Date / No Evidence - Ensure the authority has prepared and formally adopted a data protection policy that is reviewed at least once annually. Not In Place - Ensure the authority has an up to date IT policy in place.
P. Trust funds (including charitable) - the Council met its responsibilities as a trustee	**N/A**	The Council does not act as a trustee for any trust funds. Pre Agar Answer- n/a

Item No	Section	Comments	To check on audit	Version	Status	Ref	Seen on Web	Note
89	Business Continuity Plan	Note - may not be on web due to sensative information	1	29/09/2020	BP		No	Recommend adopting and placing on web for Transparency
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	No	Needs adopting and placing on web for Transparency as stated in 2023
27	Complaints procedure	Requirement of FOIA. (NALC LTN9)	1	13/12/2018	SR		Yes	
17	Co-option Policy		1	18/09/2019	BP		No	Recommend adopting and placing on web for Transparency
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
81	Disciplinary procedures	**NALC Model**.	1	09/08/2024	BP		No	Recommend adopting and placing on web for Transparency
2	Financial Regulations	**NALC Model 2024**	1	2024	SR	1	Yes	Requires Updating to new version
80	Grievance procedures	**NALC Model**.	1	09/08/2024	BP		No	Recommend adopting and placing on web for Transparency
	Internet Policy	Source 2025 Practitioners Guide			BP		No	Recommend adopting and placing on web for Transparency
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	
	Privacy Notices: for employees, councillors, volunteers.	Part of **NALC** GDPR Toolkit	1	31/05/2022	SR		No	Needs adopting and placing on web for Transparency as stated in 2025
22	Privacy Notices: General	Part of **NALC** GDPR Toolkit	1	31/05/2022	SR		No	Needs adopting and placing on web for Transparency as stated in 2024
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
	Recording Policy		1	16/09/2019	BP		No	Recommend adopting and placing on web for Transparency
69	Reserves Policy	The Practitioners Guide provides information regarding reserves,	1		BP		No	Recommend adopting and placing on web for Transparency
	Risk Assessment - Financial							
	Risk Assessment - General							
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
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	This requires updating to the new version The updates are : Model Standing Order 14 & 18 & The language in the document has been changed so it uses gender-neutral terms.
18	Terms of Reference for committees		1		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
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