

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

This report has been prepared for the sole use of.

New Earswick Parish Council

Website

<https://www.newearswickparishcouncil.org.uk/>

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<p align="center">Review of minutes</p>	<p>Minutes reviewed (up to Oct25) Decisions clear Annual Parish Council Meeting (APCM) - Separate Meeting Annual Parish Meeting (APM) - Separate Meeting. Minutes are approved in June 2025, but shouldn't be approved until the APM next year! - ? Contary advice from ylca</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 for display, manually calculated. S137 - Within limits / direct benefit to electorate 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? 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 Cheques signed by 2 councillors Evidence of 1/4ly Audits by councillors No purchases in the Quote or tender 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. Fidelity £100k could reduce to 75k An internal control document has been developed and is to be used, and reviewed by the Council in ####. 1/4ly Internal Controls evidenced in minutes- 28.11.24 / 25.2.25 / 11.8.25 / 8.12.25 Risk assessments advised to add a business continuity page that would be confidential allowing the basic risk assessmrt to be on the web All electronic documentation is backed up to Microsoft cloud & hard drive. Review of Previous years Audit - Minutes 19/5/2025 25.05.14</p>
<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 January 2025, budget is in the minutes The Parish Council set a precept of £30000 at its meeting January 2025, precept value is in the minutes The Council reviews payments; clear in the minutes. Reserves - Ringfenced 4000 gratuities & church yard 8000 - budgeted increased in coming yr</p>

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<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 £25856 was credited to the Council's bank account. CTSG - received & banked Bank Interest - received & banked VAT reclaim - 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>Held Petty cash counted, Balances Vat accounted for correctly</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) Pay roll run External agency 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 not on Web - recommend placing on web for transparency 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 should be presented to the Council and evidenced 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 3</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.</p> <p>2024/ 2025 Year</p>	<p>N/A Receipts/Payments over £25K</p>
<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>The website is clear, and user friendly. The Council complies with this requirement - specifically re:- Accounts from 2015 are on the Web - All On Minutes from 2015 are on the web - All On It complies with the Transparency code's publication requirements, FOIA, A&A rules and ICO rulings.</p>

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<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>
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<p>N. The authority complied with the publication requirements for the prior year AGAR.</p>	<p>Form 3 - 2024 / 2025</p> <p>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</p> <ul style="list-style-type: none"> • Section 1 - Annual Governance Statement 2024/25, approved and signed, page 4 • Section 2 - Accounting Statements 2024/25, approved and signed, page 5 <p>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</p> <p>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.</p>
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<p>O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.</p>	<p>In Place - Ensure local authority has, as a minimum, a single generic email address on an authority owned domain Mar 2026 - Check that website accessibility has been tested, at least annually, and that the accessibility statement has been updated as required - ask web provider to annually email that the site has been tested. Check when the authority last completed a data audit - to put audit document together to use annually In Place /April 2026 - Ensure the authority has prepared and formally adopted a data protection policy that is reviewed at least once annually. In Place - Ensure the authority has an up to date IT policy in place.</p>
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<p>P. Trust funds (including charitable) - the Council met its responsibilities as a trustee</p>	<p>N/A The Council does not act as a trustee for any trust funds. Pre Agar Answer - NA</p>
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