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

**This report has been prepared for the sole use of.**

## Dunnington Parish Council

https://dunningtonparishcouncil.gov.uk/

**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.**

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| **Review of minutes** | Review Activity & decisions<br>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.<br>Draft minutes on web need replacing<br>Annual Parish Council Meeting (APCM) - 9/5/2023<br>Annual Parish Meeting (APM) - 21/3/2023 |
| **Policies** | See policy table |
| **A. Appropriate accounting records have been properly kept throughout the year.**<br>**AND**<br>**I. Periodic bank account reconciliations were properly carried out during the year.** | Accounts are well presented on Scribe - Cost Centres & Codes appropriate<br>Invoices attached in scribe<br>S137 - Within limits / Minuted / direct benefit to electorate<br>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?- yes but due update<br>There are adequate controls over the receipt and payment of invoices.<br>I reviewed a sample of payments and found them to be supported by invoices, and that VAT had been correctly accounted for.<br>Payments & inv reference clearly shown in minutes - Not in minutes since Nov |
| **C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.** | An insurance policy covers the relevant risks.<br>Fidelity £150k appropriate<br>An internal control document has been developed and is to be used, and reviewed by the Council in each 1/4<br>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 8/1/2024<br>Precept approval in minute, budget should be in minutes<br>The Parish Council set a precept of £42608 at its meeting 8/1/2024, precept value is in the minutes<br>The Council reviews payments; progress is monitored by reporting bank balances & cashbook balances each meeting, this is all clear in the minutes.<br>Reserves are on scribe |
| **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 £40831 was credited to the Council's bank account.<br>Interest was received & banked<br>Allotment & Cemetery receipts, 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.<br>External agency<br>Payslip seen - deductions calculated appropriately<br>*The council need to urgently review the clerks hours, she is currently owed 60 hours, 'The council' is the clerks employer and they have a duty every month to review and pay hours owed.*<br>*The council are advised to get a YLCA role review, as there appears to be a gross increase in the clerks workload, post employment, and without action are at risk of breach.* |

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| **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<br><br>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.<br><br>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<br><br>receipts and payments<br><br>I reviewed the AGAR accounting statement<br><br>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. 2022/ 2023 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.<br>The Council complies with this requirement - specifically re:-<br>Accounts from 2015 are on the Web<br>Minutes from 2015 are on the web<br>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.<br>Notice seen<br>Notice on Web |
| **N. The authority complied with the publication requirements for the prior year AGAR.** | Agar Published on the Web<br>Internal Audit Report Published on the Web<br>Accounts for Year published on the Web |
| **O. Trust funds (including charitable) - the Council met its responsibilities as a trustee** | The Council does act as a trustee .<br>Trust funds are correctly maintained seperately |