

				<u>Banks</u> <u>Accounts</u>	<u>o/b</u>	<u>c/b</u>	<u>Opening Balance</u> <u>Check</u>		<u>Closing Balance</u> <u>Check</u>	
1 Balances Brought Forward	5,786.00	5,785.56	0.44							
				<u>Unity CA</u>	4,417.98	4,824.42	<u>O/B Bank Statement</u>	5,785.56	<u>C/B Bank Statement</u>	6,222.59
2 Precept or Rates and Levies	11,000.00	11,000.00	0.00	<u>Unity RA</u>	1,367.58	1,398.17				
							<u>O/B Cashbook 24/25 ia</u>	5,785.56	* <u>C/B Cashbook</u>	6,222.59 *
3 Total Other Receipts	2,538.00	2,537.60	0.40							
								0.00		0.00
4 Staff Costs	4,185.00	4,185.10	-0.10		5,785.56	6,222.59				
							unpres payments at Y/E		* unpres payments at Y/E	*
5 Loan Interest/Capital Repayment		0.00	0.00							
				<u>Activity Check</u>			unpres receipts at Y/E		* unpres receipts at Y/E	*
6 All Other Payments	8,915.00	8,915.47	-0.47							
				<u>O/B Cashbook 24/25 ia</u>	5,785.56		should be Zero	0.00	should be Zero	0.00
7 Balances Carried Forward	6,223.00	6,222.59	0.41							
				<u>Total Receipts in Yr</u>	13,537.60		<u>Receipts Check</u>		<u>Payments Check</u>	
8 Total Cash and Short Term Investments	6,223.00	6,222.59	0.41							
				<u>Total Exp in Year</u>	13,100.57		<u>Total Receipts in Yr</u>	13,537.60	* <u>Total Exp in Year</u>	13,100.57 *
Asset Value	69,414.00	69,414.00	0.00							
					6,222.59		<u>Less Precep</u>	11,000.00	* <u>Salarie in the Year</u>	4,185.10 *
Asset Register Bal	69414			<u>C/B Cashbook</u>	6,222.59				<u>Loan</u>	0.00 *
				should be Zero	0.00		<u>Total Other Receipts</u>	2,537.60	<u>Other Exp on CB</u>	8,915.47

# ElkerLodge Services Ltd Internal Audit Service

## Checklist for Year Ending 31 March 2026

This report has been prepared for the sole use of.

**Rudston Parish Council**

### Website

<https://rudstonparishcouncil.eastriding.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.

Review of minutes	<p>Review Activity &amp; decisions</p> <p>Minutes Show clear decisions with the use Resolved / To Discuss / To Note &amp; Action</p> <p>Minute show clear Resolutions in place</p> <p>Annual Parish Council Meeting (APCM) - 14/5/2025</p> <p>Annual Parish Meeting (APM) - 14/5/2025</p>
Accounts Package	Scribe
A. Appropriate accounting records have been properly kept throughout the year.	<p>Accounts are well presented on Scribe - Cost Centres &amp; Codes appropriate</p> <p>Invoices attached in scribe</p> <p>S137 - Within limits</p> <p>General Power of Competence (GPC) - Not Held</p>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.	<p><b>Financial Regulations</b> properly <b>tailored</b> to council - need updating</p> <p>There are adequate controls over the receipt and payment of invoices.</p> <p>I reviewed a sample of payments and found them to be supported by invoices, and that VAT had been correctly accounted for.</p> <p>Payments clearly shown in minutes</p> <p>Internet payments - approved by 2 councillors</p> <p>No purchases in the Quote or tender threshold</p>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<p>An insurance policy covers the relevant risks.</p> <p>Fidelity £250k could be reduced to 25k</p> <p><b>1/4ly Internal Controls require implementation</b></p> <p>Risk assessment - Finance &amp; General policy in place - need dating &amp; annual review</p> <p>All electronic documentation is backed up to hard drive</p> <p>Review of Previous years Audit - Minutes -May 25 - 6.2 - 6.2.2</p>

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<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 13/11/24, budget not in the minutes, should be listed  The Parish Council set a precept of £11000 at its meeting 13/11/24, precept value is in the minutes  The Council reviews payments; progress is monitored by reporting bank balances &amp; cashbook balances each meeting, this is all clear in the minutes.  <b>Reserves - All in General reserve, Council should consider building reserves for asset replacement</b></p>
<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 £11000 was credited to the Council's bank account.  Bank Interest - received &amp; banked  VAT reclaim - received &amp; banked  Donations - received &amp; banked  Grant - received &amp; 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><b>N/A</b> Not Held</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) has a contract of employment, which is signed by both employer and employee.  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  <b>Asset register is not on Web - recommend placing on web for transparency</b>  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 are presented to the Council.  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 2</p>

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<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>The Parish Council intends to certify itself as exempt from a limited assurance review (as it did last year) when it approves its AGAR in 2025. I confirm that the Council meets the criteria. The authority was in existence on 1st April 2020 Gross annual income or gross annual expenditure does not exceed £25,000 Has not: • issued a public interest report in respect of the authority</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 - no missing years Minutes from 2015 are on the web - no missing years It complies with the Transparency code's publication requirements. / Trans Code, FOIA, A&amp;A rules and ICo rulings.</p>
<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>
<p>N. The authority complied with the publication requirements for the prior year AGAR.</p>	<p><b>Form 2 - 2024/25</b> Smaller authorities must publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include Certificate of Exemption, page 3 Annual Internal Audit Report 2024/25, page 4 Section 1 – Annual Governance Statement 2024/25, page 5 Section 2 – Accounting Statements 2024/25, page 6 Analysis of variances Bank reconciliation Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.</p>
<p>O. The authority has complied with laws, regulations &amp; proper practices relating to digital and data compliance.</p>	<p><b>N O</b></p> <p>Not In Place - Ensure local authority has, as a minimum, a single generic email address on an authority owned domain</p> <p>Not In Place - Date / No Evidence - Check that website accessibility has been tested, at least annually, and that the accessibility statement has been updated as required.</p> <p>No Evidence - Check when the authority last completed a data audit.</p> <p>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.</p> <p>In Place - Ensure the authority has an up to date IT policy in place.</p> <p><b>Noted the Clerk has this in hand to be in place for coming year</b></p>
<p>P. Trust funds (including charitable) - the Council met its responsibilities as a trustee</p>	<p><b>N/A</b></p> <p>The Council does not act as a trustee for any trust funds. Pre Agar Answer - N/A</p>

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 sensitive information	1	29/09/2020	BP			Recommend adopting & placing on web
4	Code of Conduct	<b>New LGA Code of Conduct 2021</b> , endorsed by NALC All local councils are required to adopt a Code of Conduct.	1	21/05/2021	SR	3	Yes	
27	Complaints procedure	Requirement of FOIA. (NALC LTN9)	1	13/12/2018	SR		Yes	
17	Co-option Policy		1	18/09/2019	BP			Recommend adopting & placing on web
24	Data protection/information security policy - GDPR	<b>Nalc Model</b> A policy describing how the council intends to discharge its duties under GDPR. Examples available from YLCA	1	31/01/2020	BP			Recommend adopting & placing on web
81	Disciplinary procedures	<b>NALC Model.</b>	1	09/08/2024	BP			Recommend adopting & placing on web
2	Financial Regulations	<b>NALC Model 2024</b>	1	2024	SR	1	Yes	requires updating to 30K
80	Grievance procedures	<b>NALC Model.</b>	1	09/08/2024	BP			Recommend adopting & placing on web
	Internet Policy	Source 2025 Practitioners Guide			BP			Recommend adopting & placing on web
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 <b>NALC</b> GDPR Toolkit	1	31/05/2022	SR			Needs adopting asap & placing on web - Clerk has in hand to update
22	Privacy Notices: General	Part of <b>NALC</b> GDPR Toolkit	1	31/05/2022	SR		Not Nalc	Clerk has in hand to update
21	Publication Scheme under the Freedom of Information Act 2000 Model .		1		SR	6	Yes	
	Recording Policy		1	16/09/2019	BP			Recommend adopting & placing on web
69	Reserves Policy	The Practitioners Guide provides information regarding reserves,			BP			Recommend adopting & placing on web
	Risk Assessment - Financial						Yes	Combined
	Risk Assessment - General						Yes	
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	Yes	
1	Standing Orders	<b>NALC Model 2025 V2 - NALC Model Standing Orders 2025 update Thu, 3rd Apr 2025</b> 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	Clerk has in hand to update - 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		N/A	No Committees
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			Recommend adopting & placing on web - Clerk has in hand to update
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		Needs adopting asap & placing on web - Clerk has in hand to update