1 Balances Brought Forward	111,789.00	111,788.69	0.31
2 Precept or Rates and Levies	31,039.00	31,039.00	0.00
3 Total Other Receipts	26,710.00	26,709.85	0.15
4 Staff Costs	9,649.00	9,648.59	0.41
5 Loan Interest/Capital Repayment		0.00	0.00
6 All Other Payments	49,290.00	49,289.69	0.31
7 Balances Carried Forward	110,599.00	110,599.26	-0.26
8 Total Cash and Short Term Investments	110,599.00	110,599.26	-0.26

0

Banks Accounts	o/b	c/b
unity	34,467.45	3,923.69
skipton	77,321.24	87,226.31
unity depodit	0.00	18,449.26
Hinkley	0.00	1,000.00
	111,788.69	110,599.26

Opening Balance Check			Closing Balance Check		
O/B Bank Statement	111,788.69		C/B Bank Statement	110,599.26	
O/B Cashbook	111,788.69	*	C/B Cashbook	110,599.26	*
	0.00			0.00	
unpres payments at Y/E		*	unpres payments at Y/E	0	*
unpres receipts at Y/E		*	unpres receipts at Y/E		*
should be Zero	0.00		should be Zero	0.00	

Activity Check	
O/B Cashbook	111,788.69
Total Receips in Yr	57,748.85
Total Exp in Year	58,938.28
	110,599.26
C/B Cashbook	110,599.26
should be Zero	0.00

Receipts Check		
Total Receips in Yr	57,748.85	*
Less Precep	31,039.00	*
Total Other Receipts	26,709.85	

Payments Check		
Total Exp in Year	58,938.28	*
Salarie in the Year	9648.59	*
Milage All		*
Paye in Yr		*
Total Staff cost	9,648.59	
Other Exp on CB	49,289.69	

ElkerLodge Services Ltd Internal Audit Service
Checklist for Year Ending 31 March 2025

This report has been prepared for the sole use of.

Bramham Parish Council

Website bramhamparishcouncil.gov.uk

Overview of Audit / Points to Note		See policy table with policies that are recommended adoption
Review of minutes		Review Activity & decisions Minutes Show clear decisions with the use Resolve adding to To Discuss or To Note or Action, would help. Annual Parish Council Meeting (APCM) - 8/5/2024 Annual Parish Meeting (APM) - 8/5/2024
Accounts Package		Scribe
A. Appropriate accounting records have been properly kept throughout the year.		Accounts are well presented on Scribe - Cost Centres & Codes appropriate Invoices attached in scribe 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** are **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 clearly shown in minutes Internet payments - approved by 2 councillors Internal controls in place, reports viewed Any purchases between 3k & 60K - Quotes obtained - Memorial Quotes obtained Any purchases above 60K - Tendor - None in Period Any purchases above 30K - None in Period

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. Fidelity £150K appropriate An internal control document has been developed and is to be used, and reviewed by the Council in 31/3/24 14/11/24 24/2/25 31/3/25 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 11 01 2024 Min ref 5.1, budget is in the minutes The Parish Council set a precept of £29561 at its meeting 11 01 2025 Min ref 5.2, precept value is in the minutes The Council reviews payments; progress is monitored by reporting bank balances & cashbook balances each meeting, this is all clear in the minutes. Reserves in scrbe and appropriate
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 £31039 was credited to the Council's bank account. Interest was received & banked Hire & grants 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. Pay roll run inhouse 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 on scribe I confirmed that the assets recorded on the asset register agreed with the entry on the AGAR.

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.

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. 2023/ 2024 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:- Accounts from 2015 are on the Web - note missing years Minutes from 2015 are on the web - note missing years 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 2023/24 were properly exercised. Notice seen Notice on Web
N. The authority complied with the publication requirements for the prior year AGAR.		Form 3 - 2023 / 2024 Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage: Before ***1 July 2024*** authorities must publish Section 1 - Annual Governance Statement ***2023/24***, approved and signed, page 4 Section 2 - Accounting Statements ***2023/24***, approved and signed, page 5 Not later than ***30 September 2024*** authorities must publish: Notice of conclusion of audit Section 3 - External Auditor Report and Certificate 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. 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	Status	Ref	Seen on Web	Note
Basic Governance								
1	Standing Orders	**NALC Model 2023**	1	16-Feb-23	AR/BP/ SR*		Yes	Updated - note new SO just released
2	Financial Regulations	**NALC Model 2024**	1	2024	SR	1	Yes	Updated
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	Yes	
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		Yes	
18	Terms of Reference for committees		1		BP		Yes	
21	Publication Scheme under the Freedom of Information Act 2000 Model .		1		SR	6	Yes	
22	Privacy Notices: General	Part of **NALC** GDPR Toolkit	1	31/05/2022	SR		Yes	
	Privacy Notices: for employees, councillors, volunteers.	Part of **NALC** GDPR Toolkit	1	31/05/2022	SR		Yes	
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		Yes	
27	Complaints procedure	Requirement of FOIA. (NALC LTN9)	1	13/12/2018	SR		Yes	
	Recording Policy		1	16/09/2019	BP		No	**Recommend adoption, note newly adopted**
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	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	
69	Reserves Policy	The Practitioners Guide provides information regarding reserves,	1		BP		Yes	
80	Grievance procedures	**NALC Model**.	1	09/08/2024	BP		Yes	
81	Disciplinary procedures	**NALC Model**.	1	09/08/2024	BP		Yes	
89	Business Continuity Plan	Note - may not be on web due to sensative information	1	29/09/2020	BP		Yes	
92	Training Statement of Intent	All councils should have a statement outlining the Continuous Professional Development (CPD) training requirements for	1	03/08/2020	BP		No	**Recommend adoption**