

Annual Internal Audit Report 2024/25

Norton-on-Derwent Town Council

<https://www.norton-on-derwent-tc.gov.uk/>

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic bank account reconciliations were properly carried out during the year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
N. The authority has complied with the publication requirements for 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

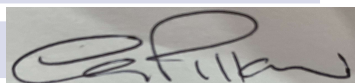
Date(s) internal audit undertaken

DD/MM/YYYY 08/04/2025 DD/MM/YYYY

Name of person who carried out the internal audit

Carrie Pillow ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit



Date

08/04/2025

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

****Note:** If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

[illegible][illegible]

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

This report has been prepared for the sole use of.

Norton Town Council

www.norton-on-denver-le.gov.uk

Website

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.

Overview of Audit / Points to Note	See policy table with policies that are recommended adoption Links to payment list & bank rec don't work would improve if same document The website is data is not easy to navigate, consider review for transparency
Review of minutes	Very pleased to see the move to scribe and clare obviously feeling more in control and competent, I am sure that the addition of allotments and cemetery will only add to this Ecstastic that she is going for Cilca, as she has already done most of the work for ir, by bringing the council up to date Review Activity & decisions 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. Links to appendix don't work Annual Parish Council Meeting (APCM) - 13/5/2024 Annual Parish Meeting (APM) - Separate Meeting -5/6/2024
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 - Noted but unused 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 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 - can be made by clerk, supported by FR or IB policy Evidence of 1/4ly Audits by councillors Any purchases between 3k & 60K - None in Year Any purchases above 60K - Tendor for 3 year grass cutting Any purchases above 30K - None in year

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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 £250k appropriate recommend adoption of internal control document for 1/4ly checks All electronic documentation is backed up to 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 14/6/23. 'budget is in the minutes The Parish Council set a precept of at its meeting 14/6/23, precept value is in the minutes, increase of 5.96% The Council reviews payments; progress is monitored by reporting bank balances & cashbook balances each meeting; this is all clear in the minutes. Reserves
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 £175417 was credited to the Council's bank account. Interest was received & banked Cemetery & Allotment Payments, 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.	Contracts in place, 4 employees Pay roll External agency 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 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. 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 Income & Expenditure 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. 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, but is not straightforward to navigate The Council doesn't comply with this requirement - specifically re:- Accounts from 2015 are on the Web - 2015/16 Minutes from 2015 are on the web - 2016 /17 missing 17/18 only 3 months
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. Pre Agar Answer - NA

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	Needs to be updated to 30k contract Level
2	Financial Regulations	NALC Model 2024	1	2024	SR	1	Yes	Needs to be updated to new Regulations
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	No	Needs to be on website/link to NYC website - https://democracy.northyorks.gov.uk/mgParisCouncilDetails.aspx?ID=1912&LS=4
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		No	Requires Adoption ASAP and placing on web
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		Yes	
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	Requires Adoption ASAP and placing on web
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		No	Recommend adoption
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 sensitive information	1	29/09/2020	BP		No	Recommend adoption
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

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