

1 Balances Brought Forward	115,871.00	115,871.45	-0.45
2 Precept or Rates and Levies	182,496.00	182,496.00	0.00
3 Total Other Receipts	33,488.00	33,488.60	0.40
4 Staff Costs	102,211.00	102,211.00	0.00
5 Loan Interest/Capital Repayment	0.00	0.00	0.00
6 All Other Payments	91,166.00	91,166.46	-0.46
7 Balances Carried Forward	138,479.00	138,478.59	0.41
8 Total Cash and Short Term Investments	149,132.00	149,131.85	0.15
Asset Value	498,516.00	498,516.00	0.00

Banks Accounts

o/b c/b

coop sav cur	35,018.67	68,367.71
coop sav dep	79,639.40	80,764.14
	114,658.07	149,131.85

Activity Check

O/B Cashbook 24/25 ia	115,871.45
Total Receipts in Yr	215,984.60
Total Exp in Year	193,377.46
	138,478.59
plus c/b debtors	2,580.55
less c/b creditors	13,233.81
C/B Cashbook	149,131.85
	0.00
should be Zero	

Opening Balance Check

Closing Balance Check

O/B Bank Statement	114,658.07	C/B Bank Statement	149,131.85
O/B Cashbook 24/25 ia	115,871.45	* C/B Cashbook	138,478.59
	-1,213.38		10,653.26
unpres payments at Y/E	326.41	* unpres payments at Y/E	13233.81
unpres receipts at Y/E	1,539.79	* unpres receipts at Y/E	2,580.55
should be Zero	0.00	should be Zero	0.00

Receipts Check

Payments Check

Total Receipts in Yr	215,984.60	* Total Exp in Year	193,377.46
Less Precep	182,496.00	* Salarie in the Year	102211
		* Milage All	
Total Other Receipts	33,488.60	* Paye in Yr	
		Total Staff cost	102,211.00
		Other Exp on CB	91,166.46

opening adj closing adj

vat debtor		1200
vat	1539.79	1380.55
	1,539.79	2580.55
unpres chg creditors	0	
accruals	326.41	13233.81
rec in adv	0	
	326.41	13233.81

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

This report has been prepared for the sole use of.

Norton Town Council

Website

www.norton-on-derwent-tc.gov.uk

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<p align="center">Overview of Audit / Points to Note</p>	<p>Historic Minutes & accounts require uploading to Transparency code's publication requirements, FOIA, A&A rules and ICO rulings. Policies- require urgent updating & adopting</p>
<p align="center">Review of minutes</p>	<p>Review Activity & decisions or 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. Annual Parish Council Meeting (APCM) - Separate Meeting Annual Parish Meeting (APM) - Separate Meeting</p> <p>Financial information should be included as an appendix within the minutes and not a link: <input type="checkbox"/> Payments lists <input type="checkbox"/> Bank reconciliation <input type="checkbox"/> Precept <input type="checkbox"/> Budget</p> <p>Links are not recommended as they do not help with accessibility and transparency, as the information should be immediately available on downloading the minutes. If the link breaks, the information is lost from the document, for example see 103/24 and 047/25, There are a number of unnecessary links, such as to previous minutes, that can simply be reached within the minutes page Forgive me saying this, but it feels like you are setting up a problem down the line, where multiple link failures could create a nightmare to deal with.</p>
<p align="center">Accounts Package</p>	<p>Scribe</p>
<p>A. Appropriate accounting records have been properly kept throughout the year.</p>	<p>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</p>

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<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- needs updating 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</p> <p>The Supply of goods via Malton Town Council - needs to be invoiced direct from the supplier to ensure correct treatment of VAT, Copy invoices need to be Supplied my Malton Town council to ensure Norton have only been charged a proportion of the VAT</p> <p>Internet payments - can be made by clerk Evidence of 2 Audits carried out by councillors in financial year Any purchases between 3k & 60K - Quotes obtained</p>
<p>C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</p>	<p>No</p>	<p>An insurance policy covers the relevant risks. Fidelity £250K appropriate Evidence of 2 Audits carried out by councillors in financial year</p> <p>Risk assessments last reviewed 2023 need annual review</p> <p>Risk assessments carried out on Play areas (annually) noted in minutes / Skate Park (Annually) noted in minutes / Trees are to be reviewed All electronic documentation is backed up to Microsoft cloud. Review of Previous years Audit - Requires noting in Minutes</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 Nov 24 109/24, budget is not in the minutes, would improve transparency of what was approved if in the appendix, there is a link, but there is risk of this being lost.</p> <p>The Council approved the full budget above that included the Precept figure of 182,496, it is advised that in the future the precept figure is placed in the minuted as a resolution on its own.</p> <p>The Council reviews payments; and approved Reserves £58497.32 Earmarked £79981.28 General reserve in prportion</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 182496 was credited to the Council's bank account. Interest was received & banked Cemetery & allotment income & received</p>
<p>F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for</p>	<p>N/A</p>	<p>Not Held / Held</p>

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<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>Four member of staff contract of employment, which is signed by both employer and employee. 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 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 Income & Expenditure 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. 2023/ 2024 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, but is not straightforward to navigate policies not easy to find The Council doesn't comply with this requirement - specifically re:- Accounts from 2015 are on the Web - Missing 2015/16 2016/17 Minutes from 2015 are on the web - 2016 /17 missing 17/18 only 3 months It complies with the Transparency code's publication requirements. / Trans Code, FOIA, A&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>

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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</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>
<p>O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.</p>	<p>Gov domain on Website Gov email - Clerk Gov email - Cllr's ? Website will meet standards</p> <p>No Internet policy in place - not in Place A data protection policy - not in Place Website Accessibility Statement Staff trained on data protection members are trained on data protection data audits to identify what personal data is held & documented</p>
<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>

Item No	Section	Comments	To check on audit	Version	Status	Ref	Seen on Web	Note
Basic Governance								
1	Standing Orders	NALC Model 2025 V2 - NALC Model Standing Orders 2025 update Thu, 3rd Apr 2025 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	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.
2	Financial Regulations	NALC Model 2024	1	2024	SR	1	Yes *	Needs to be updated to new Regulations as recommended in 2025
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://edemocracy.northyorks.gov.uk/mgParishCouncilDetails.aspx?ID=1912&LS=4 as recommended in 2025
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 as recommended in 2025
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 as recommended in 2025
	Internet Policy	Source 2025 Practitioners Guide			BP		No	Recommend adoption
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 as recommended in 2025
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 as recommended in 2025
92	Training Statement of Intent	All councils should have a statement outlining the Continuous Professional Development (CPD) training	1	03/08/2020	BP		No	Recommend adoption as recommended in 2025