1 Balances Brought Forward	12,440.00	12,439.89	0.11
2 Precept or Rates and Levies	2,780.00	2,780.00	0.00
3 Total Other Receipts	1,511.00	1,511.26	-0.26
4 Staff Costs	2,522.00	2,521.98	0.02
5 Loan Interest/Capital Repayment		0.00	0.00
6 All Other Payments	3,825.00	3,824.61	0.39
7 Balances Carried	10,385.00	10,384.56	0.44
8 Total Cash and Short Term	10,385.00	10,384.56	0.44
Asset Value	5,253.00	5,253.00	0.00

C/B Cashbook	10,384.56
Ringfenced	695.95
Specific projects	6520.8
General Fund	3,167.81
of Annual I	49.91%

Banks Accounts	o/b	c/b
ns	9,732.84	7,677.51
inv 647	2,707.05	2,707.05
	12,439.89	10,384.56

Opening Balance Check		
O/B Bank Statement	12,439.89	
O/B Cashbook	12,439.89	*
	0.00	
unpres payments at Y/E		
unpres receipts at Y/E		
should be Zero	0.00	

Closing Balance Check		
C/B Bank Statement	10,384.56	
C/B Cashbook	10,384.56	*
	0.00	
unpres payments at Y/E		*
unpres receipts at Y/E		*
should be Zero	0.00	

Activity Check	
O/B Cashbook	12,439.89
Total Receips in Yr	4,291.26
Total Exp in Year	6,346.59
	10,384.56
C/B Cashbook	10,384.56
should be Zero	0.00

Receipts Check		
Total Receips in Yr	4,291.26	*
Less Precep	2,780.00	*
Total Other Receipts	1,511.26	

Payments Check		
Total Exp in Year	6,346.59	*
Salarie in the Year	2521.98	*
Milage All		*
Paye in Yr		*
Total Staff cost	2,521.98	
Other Exp on CB	3,824.61	

This report has been prepared for the sole use of.

Foston & TLC Parish Council

Review of minutes		Review Activity & decisions Minutes Show clear decisions with the use Resolved / To Discuss / To Note & Action Annual Parish Council Meeting (APCM) - Separate Meeting Annual Parish Meeting (APM) - Separate Meeting Missing - minutes Dec 24 Jan 25 Feb 25 Mar 25 Apr 25 , resulting in a 'NO' to L I suggest sending a copy of the report to the web company in a complaint for the 'migration' failure

Accounts Package		Excel

A. Appropriate accounting records have been properly kept throughout the year.		Accounts are recorded on a spreadsheet which is appropriate to the size of the Council. General Power of Competence (GPC) - 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 needs updating - as stated in 2024 audit** **Standing Orders also 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 clearly shown in minutes

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. Internal controls by councillors noted in minutes 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 Dec 23 for 24/25, the budget should be placed in the appendix to show what was approved. The Parish Council set a precept of £2780 at its meeting Dec 23, 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 are documented 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 £2780 was credited to the Council's bank account. Note allotment money was not receivedand has been late invoiced **? Why no interest on inv account for 2 years** Grant money received vat received **Council need to review banks are appropriate and the signatories are current**
F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for	**N/a**	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
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 and recorded in minutes 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 2

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 (Previous Year)**		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
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	**NO**	The website is clear, Great improvement The Council does not comply with this requirement - specifically re:- **Accounts from 2015 are on the Web - 2015/16 16/17 17/18 missing** **Minutes from 2015 are on the web apart from Missing - minutes 2015 / 2016 / 2017 / 2018 / 2019 / Dec 24 Jan 25 Feb 25 Mar 25 Apr 25,** **note clerk had issue with new website not uploading awaiting website company to sort upload "Cache" issue** Note that in the 23/24 ALL minutes were on the previous Website, this is the failure of the 'migration' by the Web company, and their lack of understanding of transparency requirements. This is outside the control of the clerk, she has done all she can to save the data before it was lost from the old site, but has run out of clerk hours to get across before this audit
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. **2023/2024 (Previous Year)**		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. **2023/2024 (Previous Year)**		**Form 2 - 2023 / 2024** 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 2023/24, page 4 Section 1 – Annual Governance statement 2023/24, page 5 Section 2 – Accounting Statements 2023/24, 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.
O. Trust funds (including charitable) - the Council met its responsibilities as a trustee	**n/a**	The Council does not act as a trustee .

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	Required URGENT Update
2	Financial Regulations	**NALC Model 2024**	1	2024	SR	1	Yes	Required URGENT Update
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 urgent rectification
	Social Media Policy	ie Whats app / messenger / Social media / Facebook			BP		No	Recommend adoption
17	Co-option Policy		1	18/09/2019	BP		Yes	
18	Terms of Reference for committees		1		BP		n/a	
21	Publication Scheme under the Freedom of Information Act 2000 Model .		1		SR	6	Yes	not on web
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	not 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	not on web
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	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	not on web
69	Reserves Policy	The Practitioners Guide provides information regarding reserves,	1		BP		Yes	not on web
80	Grievance procedures	**NALC Model**.	1	09/08/2024	BP		Yes	not on web
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	Held confidentially
92	Training Statement of Intent	All councils should have a statement outlining the Continuous Professional Development (CPD) training	1	03/08/2020	BP		Yes	not on web