YORKSHIRE INTERNAL AUDIT SERVICES 26, STOCKWELL ROAD, KNARESBOROUGH NORTH YORKSHIRE TELEPHONE 01423 797817

The Chairman, Anston Parish Council, The Parish Hall, Ryton Road, North Anston, Sheffield S25 4DL

Dear Sir, 2018

2ndth October

To the Chairman and Members of Anston Parish Council Audit of Accounts for the Financial Year 2018/19

The interim audit of the Council records was carried out on the 2nd October, and I set out below my findings for your consideration.

Bank Accounts.

The Council bank accounts were checked and the reconciliation of the current account balance at 31st August 2018 was agreed. The total cleared balance at that date was £304506.56.

Vouching.

Payments and receipts schedules relating to April and August 2018 were checked for arithmetical accuracy. Checks were made to ensure that the invoices paid by the Council for those months were recorded correctly on the payments schedules. The checks confirmed that the entries made were in agreement with both the invoices produced, and the relevant payments as recorded on the bank account statements. Further checks confirmed that the VAT inputs tax was accurately recorded and that the VAT returns had been filed up to date.

Salaries

The salaries included in August payments schedule were reviewed. The calculation was found to be accurate and in line with PAYE regulations. The salary payment made from the bank was in accordance with the records examined. In addition, the required payments to HMRC and to the superannuation fund were up to date.

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Minutes

It was noted on reading the minutes that the Standing Orders, Financial Regulations, Risk assessment and Internal Audit plan have been reviewed and approved.

Internal Control

The audit papers presented indicate that independent checks of the financial transactions are carried out by two members of the Council. This is considered good practice as it strengthens the effectiveness of the internal audit, which the Council is obliged to undertake.

General

I found the books and records to be well maintained and accurate. I should like to thank you for your assistance in providing the necessary records. I hope to be able to visit at the time of the annual audit and look forward to this.

Yours sincerely,

Terry Flatters.