

Town Parish Audit

9 Butlers Wharf
Hebden Bridge
West Yorkshire
HX7 8AF

The Clerk
Barrowford Parish Council
barrowford.parish@holmefieldhouse.org

19 July 2021

Dear Iain Lord

Internal Audit of the Accounts for Financial Year ending 31st March 2021

I am pleased to inform you that the internal audit of **Barrowford Parish Council** is complete. There are no significant issues to report.

The tests and checks as per attached list were carried out.

Cashbook and bank reconciliation

The cashbook and bank reconciliation statement were agreed to the 31st of March 2021.

VAT claim

The VAT claim for the previous year was evidenced.

Budget

The compilation of the Councils budget for the year was reviewed and I can confirm that it has been properly compiled and effectively underpins the precept demand.

Minutes

Samples of the Council's minutes were reviewed. Samples provided were signed and paginated.

Internal Controls

I confirm that I have carried out appropriate tests and checks on the accounts and internal controls as detailed on the accompanying Independent Internal Audit check list and found them to be satisfactory.

Annual Governance and Accountability Return 2020/2021

I checked the figures in section 2 of the return and found them to be correct and ready for submission to the external auditor.

Explanations of Variances

Appropriate explanations for the 2019-20 to 2020-21 variances in the annual return were provided via the AGAR variance completed form.

Box K As the authority had a limited assurance review of its 2019/20 AGAR this has been entered as "not covered"

Box L As the authority had an annual turnover exceeding £25,000 this has been entered as "not covered"

Other Issues to note

Financial Reporting

It was noted that names of employees were included in the minutes and cashbook. This information should remain anonymous, in-line with GDPR, and therefore in the minutes the individual staff member's names should be replaced by the job title ie Clerk's allowance etc.

Discretionary Powers, Legislation and Section 137

It is important to understand and note the use of Section 137 monies as appropriate. S137 is used when the Council does not have another power it can use, for instance it is used when purchasing a British Legion wreath or in relation to education. A yearly base figure is provided by the government which is multiplied by the no of electors in the Parish in order to establish the maximum annual spend.

I can confirm that all original and additional information requested was provided in an efficient, detailed and timely manner.

Yours sincerely



Naomi Goddard

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