

Agenda Item 14

YORKSHIRE INTERNAL AUDIT SERVICES
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The Chairman,
Barrowford Parish Council,
Holmefield House,
Gisburn Road,
Barrowford,
Lancashire,
BB9 8ND

Dear Sir,

3rd^h May 2019

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

Annual Return

I have carried out an audit of the council records for 2018/19 and I am pleased to inform you that I have signed off section 4 of the annual return as required.

Bank Accounts

The council bank accounts were checked and a reconciliation of the current account balance for March 2019 was agreed. The overall cleared balance on the council bank accounts was confirmed at £138045.64

Vouching

Expenses invoices paid August and October 2018 was checked against the list of payments made, and a review of the income received during the year was carried out. These were found to be entered correctly in the records presented for audit.

It was also noted that the claims for VAT refund had been made during the year and the relevant amounts received from HMRC.

Salaries.

The salaries included in the payments schedules were reviewed. The calculations were found to be accurate and in line with PAYE regulations. The salaries paid from the bank were found to be in accordance with the records examined. Also the payments due to HMRC and for superannuation were up to date.

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Risk Assessment

The risk assessment document was reviewed and found to cover comprehensively the risks to which the council is exposed. However, it should be noted that assessment of risk is a continuing commitment, and regular reviews should be carried out. Any necessary amendments made should be noted and formally minuted.

Asset Register

The register was examined and was found to cover the requirements as set out by the external auditors.

General

I checked the other records supplied and found them to be well presented and accurately maintained. I should like to thank the Clerk, for his assistance this year.

Yours sincerely,

T.Flatters

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