

YORKSHIRE INTERNAL AUDIT SERVICES
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Mrs Fiona Hill
Clerk to Heslington Parish Council
The Byre
Fieldhouse Farm
Thornton-le-Clay
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YO60 7QA

Dear Mrs Hill

**To the Chairman and Members of Heslington Parish Council
Internal Audit of Accounts for the Financial Year ending 31 March 2019**

I am pleased to tell you that the internal audit for 2018/19 has been carried out in accordance with the internal audit plan. Appropriate tests and checks were carried out on the accounts, management arrangements and internal controls to ascertain if they are operating as expected. I can confirm that internal controls are operating as expected with the exception of the matter mentioned below. Minor matters were discussed and action agreed where necessary with the clerk.

I have completed the Annual Internal Auditors Report contained within the Annual Governance and Accountability Return for 2018/19 but I was unable to gain assurance that all of the council's controls achieved the necessary standard and as a consequence one of the required control objectives has not been met.

Accounting Statements

One of the control objectives on which I have to conclude is that accounting statements prepared during the year are prepared on the correct accounting basis (receipts and payments or income and expenditure), agree to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors are properly recorded.

The clerk has prepared year end accounts correctly on a receipts and payments basis and debtors and creditors are not required. However, although the accounts were supported for the most part by underlying records, the item which could not be relied on was significant and hence I did not feel able to give a positive conclusion. The council's balances at 31 March 2019 were £29489.06, £7215.65 of which is held in an account with Yorkshire Bank. However, the latest available information is dated

January 2018 and no other proof of balance could be provided although the clerk has requested this.

A similar problem was encountered for the previous financial year when the proof of balance for January 2018 was provided following a request. The original passbook was lost and as Yorkshire Bank apparently consider this a dormant account, they will not issue a new one or send statements, last year they provided a print of the balance but not a statement. The problem appears to be due to change of signatories that Yorkshire Bank have not been made aware of.

I recommend that as soon as possible the council take whatever action is required by the bank to obtain a statement or proof of balance and then close this account and find a suitable alternative account in which to invest their funds.

I would like to thank Mrs Hill for her assistance and attention during my visit.

Yours sincerely

JL Bennett

JL Bennett

16 May 2019

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