

**NORTHERN INTERNAL AUDIT SERVICES**

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Mrs Fiona Hill  
Clerk to Heslington Parish Council  
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Dear Mrs Hill

**To the Chairman and Members of Heslington Parish Council  
Internal Audit of Accounts for the Financial Year ending 31 March 2024**

I am pleased to inform you that the internal audit is complete. Appropriate tests and checks were carried out on the accounts and management arrangements to confirm that the systems of financial and other controls over the council's activities and operating procedures are effective. Following that I can confirm that internal controls are operating as expected and there are no matters to give cause for concern. Action taken on the matters raised in my previous report is noted in the paragraphs below. There are no new matters to bring to the attention of members. The Annual Internal Auditors Report contained within the Annual Governance and Accountability Return 2023/24 has been completed as required.

Yorkshire Bank Account

Previous reports have noted the difficulty of obtaining proof of balance for this account as the original passbook was lost and as Yorkshire Bank then considered this a dormant account, they would not issue a new one or send statements. Since then, evidence of the balance was obtained for the audit as in previous years on request. The problem appears to have arisen due to a change of signatories that Yorkshire Bank had not been made aware of.

I have previously recommended that the council do whatever is necessary as soon as possible to change this account and update mandates so that either this account can be closed and a new one opened or this account can be brought back into use. At 31 March 2023, of the council's total funds of £66,704 65, £27,252.83 (or 40%) was held in this account due to a transfer in from the council's other account during the year. This was a significant proportion of the council's total funds and in the current situation was not readily accessible should the need arise. Previous

recommendations urged the council to make it a priority to resolve the problem so that these funds could be accessed.

The council did begin the process of setting up internet banking on their other bank account so that when mandates and arrangements were in place proper arrangements could be made for the old Yorkshire Bank account.

I note that this process of setting up internet banking has now been completed and correspondence has been received from the council's bankers to state that the balance on the old account will be made available shortly.

The council have also introduced an internet banking policy with strong internal controls.

### Minutes

My previous report noted that the council's minutes and other documents showed that important matters such as setting a budget and determining a precept for the coming year were discussed, information was circulated and decisions made but they were not properly documented in the minutes nor the resolutions recorded. Minutes are a legal record of what decisions have been made by the council at its meetings so it is important that they are accurate and confirmed and signed at the following meeting.

I recommended that when approving the minutes of the previous meeting councillors are careful to ensure that they are a complete and accurate record of the decisions made. My review this year showed that important decisions made were properly noted.

I would like to thank Mrs Hill for her assistance during the audit.

Yours sincerely

*Janet L Bennett*

JL Bennett

2 May 2024