

YORKSHIRE INTERNAL AUDIT SERVICES
26 STOCKWELL ROAD KNARESBOROUGH
NORTH YORKSHIRE HG5 0JZ
TELEPHONE :- 01423 797817

Mrs C Boston,
Clerk to Bempton Parish Council,
80 High Street,
Bempton,
Bridlington.
YO15 1HP

1st August 2018

Dear Mrs Boston,

To the Chairman and Members of
Bempton Parish Council
Internal Audit of Accounts for the financial year ending 31 March 2018.

I am pleased to inform you the internal audit of accounts is complete. Various matters arising were discussed with the Clerk and no matters arose giving cause for concern.

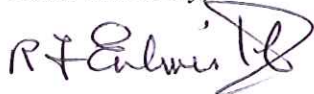
Annual Return [AGAR]

I reviewed the entries in the Return and supporting documents, found them to be correct and in order for despatch to the External Auditor.

Internal Controls

I confirm that I have carried out appropriate tests and checks upon the accounts and internal controls, selected from our YIAS Internal Audit Plan, copy attached and found them to be working correctly and that they can be relied upon for final account preparation.

Yours Sincerely,



CP
H Miller

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INTERNAL AUDIT PLAN
THE ACCOUNTS AND AUDIT REGULATIONS 2015 [SI 2015 No.234]

The above regulations require a local council to conduct a review of the effectiveness of its system of internal audit and that the findings of the review be considered as part of its review into the effectiveness of its system of internal control. As part of the review the Council should make an assessment of its internal audit plan and to assist in this consideration we detail below Yorkshire Internal Audit Services internal audit plan from which our tests and checks are selected.

LOCAL COUNCIL INTERNAL AUDIT PLAN
TESTS and CHECKS FOR SELECTION

- 1) Check that books of account have been properly kept throughout the year.
- 2) Check a sample of payments to ensure that the Councils financial regulations have been met, payments are supported by invoices, expenditure is approved and VAT is correctly accounted for.
- 3) Review the Councils risk management assessment ensuring adequate arrangements are in place to manage all identified risks.
- 4) Verify the annual precept request is the result of a proper budgetary process, that budget progress has been regularly monitored and Councils reserves are appropriate.
- 5) Check income records ensuring that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for.
- 6) Review petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for.
- 7) Check that salaries to employees have been paid in accordance with Council approvals and that PAYE requirements have been applied.
- 8) Read and review Council minutes.
- 9) Check the accuracy of the asset and investment registers.

- 10) Test the accuracy and timeliness of periodic and year-end bankl account reconciliations.
- 11) Test the accuracy and completeness of the year-end financial statements.[final visit.]
- 12) Any other appropriate additional relevant testing to support the validity and integrity of the above.