

YORKSHIRE INTERNAL AUDIT SERVICES  
26, STOCKWELL ROAD, KNARESBOROUGH  
NORTH YORKSHIRE  
TELEPHONE 01423 797817

The Chairman,  
Ingleton Parish Council,  
9 Clarrick Terrace,  
Ingleton,  
Carnforth,  
Lancashire. LA6 3HP

Dear Sir,

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

**Annual Return**

The final audit of the council records for 2018/19 has now been completed, and I am pleased to inform you that section 4 of the annual return has been signed as required.

**Bank Accounts**

The bank accounts were checked, and the balance held in the Parish Council current account at the year-end was agreed with the reconciliation provided. Also, the community center bank reconciliation was agreed. The overall total held in the bank accounts at the financial year end was £101075.30

**Vouching**

A sample of expense invoices for 2019 were checked to the payments schedules for both the Parish Council and the Community Centre. All the invoices were found to be correctly recorded as were the VAT elements.

**VAT**

The VAT reconciliation was checked and agreed. Refund claims were up to date and the balance owing at the year-end will be claimed in the new financial year.

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**Salaries.**

The salary records were reviewed. The calculations were found to be accurate and in line with PAYE regulations. Salary payments made from the bank were found to be in accordance with the records examined.

**Income**

A check on income was made from the receipts schedule to the bank statements. These were found to be recorded accurately and banked promptly.

**Risk Assessment**

The risk assessment document was reviewed and found to cover the main headings required. However, the Council should note that assessment of risk is a continuing responsibility and, as such, the document should be reviewed at least annually. Where necessary, amendments should be made and should be noted as formally minuted.

**General**

All other records supplied were reviewed and were found to be well maintained and accurate.

I should like to thank you for your particular assistance this year. I hope to be able to visit in person at the time of the next audit.

Yours sincerely,



Terry Flatters