

**Terry Flatters – Internal Auditor**  
4 Greenfield Road, Ossett  
West Yorkshire WF5 0ES

The Chairlady,  
13, Alpha Street,  
Salterforrth,  
Barnoldswick,  
BB18 6ST.

Dear Ms Pollard,

15<sup>th</sup> September 2020

**To the Chairman and Members of Salterforrth Parish Council**  
**Audit of Accounts for the Financial Year 2019/20**

**Background**

This report has been produced having regard to the 2017/18 internal audit, the recommendations of that report, the resulting action plan and this year's audit.

**Action Plan**

The action plan was reviewed and it was noted that all the recommendations of the 2017/18 audit were covered. However, due to problems with the Covid-19 virus and difficulties with HMRC, not all outstanding items could be resolved. I am assured that the remaining outstanding items will be dealt with as soon as possible.

**Annual Return**

I have carried out an internal audit of the Council records for 2019/20 and I am pleased to confirm that, subject to the findings of this report, I have signed off section 4 of the annual return as required.

**Bank Accounts**

The Council bank account was checked and following minor corrections to the cash book, the reconciliation of the current account balance as at 31st March 2020 was agreed. The total cleared balance on the Council bank accounts was confirmed at £9741.85

**Salaries**

It was noted that the council have not paid PAYE to HMRC this year. The clerk explained that this was because access to the HMRC gateway had been blocked. As soon as this is resolved payment will be made.

## Vouching

Expense invoices were checked against the list of payments made in the cash book and bank account. A review of the income received during the year was also carried out. All items checked were found to be entered correctly, subject to the adjustments to be made in the cash book. It was noted that VAT has been claimed on invoices paid in 2017/18 and 2018/19 as recommended in the previous audit.

## Risk Assessment

The risk assessment document was reviewed and was found to comprehensively cover the risks to which the council is exposed. The council should note that assessment of risk is a continuing requirement, and regular reviews should be carried out to ensure that any new risks are properly assessed. If amendments are necessary, these should be noted and recorded in the minutes.

## Asset Register

The register was examined and it was found that a number of valuations had been omitted. The clerk explained that the assets involved were transfers from Pendle Brough Council and due to Covid-19 regulations they had not yet been valued.

## General

I should like to thank the clerk for her valued assistance in providing the records required to carry out this year's audit.

Yours sincerely,



Terry Flatters

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