

OSSETT INTERNAL AUDIT SERVICES  
4 Greenfield Road, Ossett  
West Yorkshire, WF5 0ES.  
Telephone 01924 276160

The Chairman,  
Bradfield Parish Council,  
Council Offices,  
Low Bradfield,  
Sheffield,  
South Yorkshire  
S6 6LB.

10<sup>th</sup> June 2020

Dear Sir,

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

Examination of the Council records has been carried out and I set out below my findings for your consideration.

**Annual Return**

I am pleased to confirm that I have signed section 4 of the audit return as required, having carried out the final internal audit for 2019/20.

**Asset register**

The asset register was reviewed and the valuations were found to be in accordance with the recommendations of the external auditor.

**Bank Accounts**

The bank account records were checked, and the formal reconciliation of the current account balance at the financial year-end was agreed. The overall cleared balance on all of the Council bank accounts at 31<sup>st</sup> March 2020 was £425584.46. This does not include the petty cash balance, which was £47.14 at the year-end. Verification of the petty cash balance was established by means of a certified certificate from the RFO.

.....continued

### **Vouching**

Payments and receipts schedules for both the imprest and main cash book for March 2020 were checked for accuracy. Expense invoices and income receipts for March were checked against these schedules to ensure that they had been recorded correctly. All entries were found to be in accordance with the invoices paid and income received. It was noted that, where relevant, VAT had been recorded accurately and that the VAT claims were up to date.

### **Risk Assessment**

The risk assessment document was reviewed and was found to comprehensively cover the risks to which the council is exposed. As previously advised, 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.

### **General**

Other Council records were reviewed, and all were found to be well maintained. I should like to thank you for your help in organizing this audit and I look forward to seeing you on my next visit.

Yours sincerely,

T. Flatters

**Telephone:- 01924 276160**  
**E mail:- terryflatters@btinternet.com**