

20 JUN 2016

YORKSHIRE INTERNAL AUDIT SERVICES  
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Mrs S Bruckshaw  
Clerk to New Earswick Parish Council  
The Folk Hall  
New Earswick  
York  
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Dear Mrs Bruckshaw

**To the Chairman and Members of New Earswick Parish Council  
Internal Audit of Accounts for the Financial Year ending 31 March 2016**

I am pleased to inform you that the internal audit has been completed. Appropriate tests and checks were carried out on the accounts, management arrangements and internal controls as shown in the internal audit plan. No matters arose from this work to give cause for concern and I can confirm that internal controls are operating as expected. There is one matter to bring to members' attention concerning the council's position as a constituent authority of Huntington Burial Authority. This is discussed below.

Section 4 of the Annual Return (the Annual Internal Auditors Report) has been completed as required.

Huntington Burial Authority

From 1 April 2015 the implementation of the Local Audit and Accountability Act 2014 means that joint committees are no longer required to have their accounts separately prepared and audited by an appointed auditor i.e. complete an Annual Return. The legislation intends that the figures will be audited as part of the constituent authority. They may however arrange for a continued separate audit if they choose. The Burial Authority has chosen not to do so and I have carried out an internal audit at the Authority as in previous years.

I recommend that the council liaise with the other constituent authorities and ensure that arrangements are made to enable them to be confident that the accounts are properly reported as legislation expects. Guidance may be available from the Yorkshire Local Councils Association or other similar body.

