

YORKSHIRE INTERNAL AUDIT SERVICES
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Mrs S Bruckshaw
Clerk to New Earswick Parish Council
The Folk Hall
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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 2019**

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. The matter brought to members' attention following last year's audit concerning the council's position as a constituent authority of Huntington Burial Authority has now been resolved. This is discussed in detail below.

The Annual Internal Auditors Report contained within the Annual Governance and Accountability Return 2018/19 has been completed as required.

Huntington Burial Authority

Following previous audits, I brought to members attention the changes to legislation which meant that joint committees were no longer required to have their accounts separately prepared and audited by an appointed auditor i.e. complete an Annual Return. The legislation intended that the figures would be audited as part of the constituent authority who could arrange for a continued separate audit if they choose. The Burial Authority continued with an annual internal audit which I carried out as in previous years.

I recommended that the council liaise with the other constituent authorities and ensure that arrangements were made to enable them to be confident that the accounts were properly reported as legislation expects.

The published guidance in 'Governance and Accountability for Smaller Authorities in England – March 2017' (and also March 2018) stated that authorities that operate joint committees, boards or other joint arrangements should make sure that the appropriate shares of income, expenditure, assets and liabilities (including

