

3 MAY 2017

YORKSHIRE INTERNAL AUDIT SERVICES
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Mrs S Bruckshaw
Clerk to New Earswick Parish Council
The Folk Hall
New Earswick
York
YO32 4AQ

Dear Mrs Bruckshaw

**To the Chairman and Members of New Earswick Parish Council
Internal Audit of Accounts for the Financial Year ending 31 March 2017**

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

My previous audit noted changes to legislation which stated that from 1 April 2015 with the implementation of the Local Audit and Accountability Act 2014 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 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 has continued with an annual internal audit which I have 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.

Guidance has now been published in 'Governance and Accountability for Smaller

