

YORKSHIRE INTERNAL AUDIT SERVICES  
26, STOCKWELL ROAD, KNARESBOROUGH  
NORTH YORKSHIRE  
TELEPHONE 01423 797817

The Chairman,  
The Town Hall  
1 Station Road  
Bentham  
Lancaster  
LA1 7LH.

Dear Sir/Madam,

**To the Chairman and Members of Bentham Town Council**  
**Audit of Accounts for the Financial Year 2018/19**

**Annual Return**

An audit of the Council records for 2018/19 has now been carried out and I am pleased to confirm that I have signed section 4 of the audit return as required.

**Bank Accounts**

The Council bank accounts were checked, and the reconciliation of the balance on the current account at the year-end was agreed. The total cleared balance on all accounts at the year-end was £94322.70

**Vouching**

Expense invoices for the month of March 2019, and receipts for the same period, were checked to the cash book and found to be correctly recorded. The inputs VAT was recorded accurately and the VAT claims were up to date. .

.....continued

**Salaries**

The salaries included in March payments schedules were reviewed. The calculations

were found to be accurate and in line with PAYE regulations. The salaries paid from the bank were in accordance with the records examined. Also the amounts due to be paid to HMRC and for superannuation were up to date.

### **Risk Assessment**

I reviewed the risk assessment document and found it covered the Councils risks adequately; The Council should note that, assessment of risk is a continuing liability and as such the risk assessment document should be constantly kept under review. Any amendments should be made where necessary, and should be formally minuted

### **Asset register**

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

### **General**

I found the books and records to be well maintained and accurate. I should like to thank you for your particular assistance this year and hope that I shall be able to visit personally at the time of the next audit.

Yours sincerely,

Terry Flatters.