

YORKSHIRE INTERNAL AUDIT SERVICES
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Steve Watson,
Clerk of Nelson Town Council,
Town Hall,
Market Street,
Nelson,
BB9 7LG

21 December 2017

Dear Steve,

**To the Chair and Members of Nelson Town Council,
Internal Audit of Accounts for the Financial Year ending 31 March 2018, interim visit.**

I am pleased to inform you that our interim audit of Nelson Town Council is now complete. There are no significant issues arising, but a small number of minor issues were discussed with the clerk which I have noted below.

The following tests and checks were carried out at the audit:-

Receipts, Payments and Bookkeeping

To obtain assurance that the books of account have been kept properly and data input controls are adequate the reconciliation of the cash book to the bank accounts was agreed for the first half of the year and a sample of three months payments was agreed to the cash book.

Income was tested by agreeing the precept from documentation to the bank statement and VAT for the first half year was also reviewed. The VAT to date was sample tested from invoices paid and agreed to records maintained.

The compilation of the Council's budget for the year was reviewed. It has been properly compiled and effectively underpins the precept demand and progress against the budget is monitored appropriately. The precept due for the year has been agreed to monies received and vouched to the bank statement.

Financial health was reviewed. There were no significant revenue budget pressures identified at this stage of the year and progress is in line with the plan.

Governance Arrangements

Standing Orders and Financial Regulations were reviewed, confirming that they have been adopted by the members and are up to date. Large payments were reviewed specifically to ensure that standing orders and financial regulations had been followed

