

INTERNAL AUDITOR'S REPORT

FOR

HEBDEN PARISH COUNCIL

The accounts for Hebden Parish Council for the year ended 31st March 2020 were, as before accurate, neat and efficiently presented by the Parish Clerk.

Points to be noted:-

1. With reference to my note in last year's report in that the split of the payment due from the RPA grant would result in an ongoing debtor each year. Two payments have been received this year:- £416.19 on 14th May 2019 which relates to the quarter outstanding for the year ended 2019 and £1667.60 on 10th December 2019 which relates to the full amount due for this year. Therefore, no debtor in this year's accounts.

2. A wayleave is due from Yorkshire Water of £35 to take them up to 2025. This has not been shown in the books but should be noted to ensure payment is made.

A number of wayleaves have been paid up front, in this year's accounts. To split these small amounts into the various upcoming accounts would be time-consuming and give possible rise to error in keeping track of who had paid. I would recommend that these amounts are left in full for the year in which they are initially paid. A check of these payments is kept on a separate list.

3. An invoice has been received. in May 2020, from NYCC for £237.96 which relates to street lighting in last year's accounts. Again, a note should be made in next year's accounts to this effect.

All other items in the accounts seem to be straight forward and clearly explained.

Geraldine Isaac
13 May 2020