

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

The Chairman,  
3, Sunnybank Cottages,  
Clapham,  
North Yorkshire,  
LA2 8DY.

16th May 2015

Dear Sir,

**To the Chairman and Members of Long Preston Parish Council**  
**Audit of Accounts for the Financial Year 2014/15**

**Annual Return**

I have carried out an audit of the Council for 2014/15, and I am pleased to inform you that I have signed section 4 of the audit commission return as required

**Bank Accounts.**

The Council's bank accounts were checked, and the bank reconciliation of the Council's current account for the financial year end 2015 was agreed. The overall cleared balances in total being £13241.37.

**Vouching**

The Council's invoices for January 2015 to March 2015 together with the receipts for all year were checked to the Council's records presented at audit and found to be recorded accurately.

**Salaries.**

During the year a new Clerk/RFO was appointed. In checking the salaries records it was discovered that the previous Clerk had not used PAYE as a basis for calculating her salary. The new Clerk has assessed that HMRC are owed £1345.77 by the Council and this has been disclosed to HMRC, via voluntary declaration. The previous Clerk has agreed to repay to the Council £939.38, being her under deductions of PAYE and N.I. The balance owing £406.39, to be paid by the Council, being the Council's employers N.I.

**General**

I reviewed the other records supplied including the asset register and risk assessment. These were found to be well maintained and accurate. I should like to thank you for your warm welcome and look forward to my next visit.

Yours sincerely,  
Terry Flatters