

YORKSHIRE INTERNAL AUDIT SERVICES  
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TELEPHONE 01845 501660

Mrs Rachel Robinson  
Clerk to Fulford Parish Council  
The Cemetery Lodge  
Fordlands Road  
Fulford  
York  
YO19 4QG

Dear Mrs Robinson

**To the Chairman and Members of Fulford Parish Council  
Internal Audit of Accounts for the Financial Year ending 31 March 2023  
Interim Audit**

I am pleased to inform you that the interim internal audit is complete. Appropriate tests and checks have been carried out on the accounts and management arrangements to confirm that the systems of financial and other controls over the council's activities and operating procedures are effective. This council continues to have in place the necessary policies and strong internal controls which are reviewed regularly and applied consistently to the council's activities. Following my work, I can confirm that there are no matters to give cause for concern and internal controls are operating as expected.

There are no new matters to bring to members' attention. Further comment on the matter discussed in my previous report is noted below.

Fidelity Guarantee Insurance

Following my report after the end of the internal audit for the year ended 31 March 2021 the council increased the level of fidelity guarantee insurance cover to £250,000.

The balances and remaining budget at the time of the interim audit for 2021/22 suggested that the current level of cover would be sufficient. However, the balances and budgeted income at 31 March 2022 indicated that cover of £300,000 would be required.

I suggested that the level of cover necessary be reviewed when the policy was renewed in September 2022. This was done and an application to the insurers to increase the level has now been submitted. The required cover will be reviewed again in October 2023 when the insurance policy is again due for renewal.

I would like to thank the clerk for her assistance during the audit.

Yours sincerely

*Janet L Bennett*

JL Bennett

9 March 2023

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