

NAME OF SMALLER AUTHORITY: CUMSTON PARISH COUNCIL

NOTICE OF CONCLUSION OF AUDIT

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

The Accounts and Audit Regulations 2015 (SI 2015 No.234)
The Local Audit and Accountability Act 2014

NOTICE

NOTES

1. Date of ~~announcement~~ 11th October 2016 (a)

(a) Insert date of posting of this Notice

2. Notice of conclusion of audit and publication of accounts.

The audit of the authority's accounts for the above year has been concluded on:

21st September 2016 (date) by grant Thornton UK LLP.

(b) Parish Councils should publish information on a website.

The Annual governance statement, Accounting statements and the External auditor certificate and report (the Annual Return), have been published (b)(c).

(c) Parish meetings should display information in a conspicuous place in the area of the authority for at least 14 days.

Copies of documents are available for purchase by any person on payment of a reasonable sum. Documents will remain available for public access for a period of not less than 5 years from the date of this notice (d).

(d) See note 25.2 of the Local Audit and Accountability Act 2014 for further information.

3. Section 25 of the Local Audit and Accountability Act 2014 provides for the exercise of public rights to inspect the statement of accounts:

• Local Government Electors and their representatives have rights to make copies of:

- the accounting statements,
- the external auditor's opinion and certificate of completion (e),
- any public interest report relating to the authority, and
- any recommendation relating to the authority.

(e) Section 3 of Annual Return provides the external auditors certificate and report including any subsequent pages attached.

For the year ended 31 March 2016 these documents will be available on reasonable notice on application to the person in paragraph 4 below.

4. Person to which you can apply to inspect the accounts and availability (f)

Name: NCs in West Cumston

Position: Chairman

Address: 12 Prince of Wales Drive

Tel no: 01224 26552

Email: clerk@cumston-pc.org.uk

Days and times of availability: Monday to Friday from 9.30am until 2.30pm - by prior arrangement only

(f) Insert name, position, address and contact details such as telephone and email of the Clerk or other person to which any person may apply to inspect the above documents, and the details of the manner in which notice should be given of an intention to inspect the accounting records and other documents.

5. Signature and name of person giving Notice on behalf of the authority

[Signature] Clerk and/or Responsible Financial Officer

For more detailed guidance on citizens' rights and the special powers of auditors, copies of the publication *Council Accounts - A Guide to Your Rights* are available from the National Audit Office website:

<http://www.nao.org.uk/codes-audit-and-accountability/council-accounts-a-guide-to-your-rights/>

INSERT NAME OF SMALLER AUTHORITY
CULMISTON PARISH COUNCIL
DECLARATION OF STATUS OF PUBLISHED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2016

The Accounts and Audit Regulations 2015 (SI 2015 No.234)

1. The statement of accounts for CULMISTON PARISH COUNCIL
published today is unaudited and may be subject to change.

^A insert name of Smaller Authority

2. Signed by:

Signature: _____

Date: 29th June 2016 2016

RESPONSIBLE FINANCIAL OFFICER

Section 1 – Annual governance statement 2015/16

We acknowledge as the members of:

Enter name of
smaller authority here:

CULMSTOCK PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2016, that:

	Agreed		Yes means that this smaller authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations
2. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this smaller authority to conduct its business or on its finances.	✓		has only done what it has the legal power to do and has complied with proper practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered the financial and other risks it faces and has dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this smaller authority and, where appropriate have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes ✓	No NA	has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.

This annual governance statement is approved by this smaller authority and recorded as minute reference:

159-11
dated 24/5/2016

Signed by:

Chair

dated

Signed by:

Clerk

dated

24/5/2016

24/5/2016

*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how this smaller authority will address the weaknesses identified.

Section 2 – Accounting statements 2015/16 for

Enter name of
smaller authority here:

COLUMSTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2015 £	31 March 2016 £	
1. Balances brought forward	11754	12912	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	11980	14999	Total amount of precept or (for IDBs) rates and levies received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2846	3353	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	2778	2474	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	10890	11368	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	12912	17422	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8. Total value of cash and short term investments	12912	17422	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	93414	98499	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the smaller authority as at 31 March
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions
	✓		

I certify that for the year ended 31 March 2016 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

Date

24/5/2016

I confirm that these accounting statements were approved by this smaller authority on this date:

24/5/2016

and recorded as minute reference:

159.12

Signed by Chair of the meeting approving these accounting statements.

Date

24/5/2016

Section 3 – External auditor certificate and report

2015/16 Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2016 in respect of:

Enter name of
smaller authority here:

CULMSTOCK PARISH COUNCIL

Respective responsibilities of the body and the auditor

This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2016; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

External auditor report

(Except for the matters reported below) on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the smaller authority:

See attached

(continue on a separate sheet if required)

External auditor signature

Grant Thornton UK LLP

External auditor name

Grant Thornton UK LLP

Date

23/4/16

Note: The NAO issued guidance applicable to external auditors' work on 2015/16 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

This page is part of Section 3 - External auditor certificate and opinion 2015/16

Culmstock Parish Council
Audit Report for the year ended 31 March 2016

Other matters not affecting our opinion which we wish to draw to the attention of Culmstock Parish Council for the year ended 31 March 2016

Retention of audit documentation

The Council submitted its Annual Return for audit on the Culmstock Parish Council.

Guidance requires that appropriate information is provided to the auditor, upon request, where required for the audit.

We requested the following information from the Council on 18 March 2016;

- Notice of Appointment of Date for the Exercise of Electors Rights for 2015
- Completion of Audit Notice for 2015

The Council has been unable to provide the above information, as they have not retained these records from previous years. It is the clerk's responsibility to maintain the records of the Council for a period of no less than five years, as per paragraph 13b of the Accounts and Audit Regulations 2015 and paragraph 14 of the Accounts and Audit Regulations 2011. The clerk has confirmed that all notices were displayed appropriately and for the correct period of time.

The Practitioners' Guides 2014 and 2016 both state the steps the Council needs to have undertaken during the financial year in order to respond positively to Assertion 4. The Practitioners' Guide 2016 explicitly states that when considering Assertion 4, councils need to review the notice and inspection procedures relating to the previous year's annual return and therefore, the documents that are required for audit relate to the previous year as well.

The Council should ensure that, in future years, it retains all necessary audit documentation in order to respond to auditor requests in accordance with the requirements.

Grant Thornton UK LLP

Grant Thornton UK LLP
Date 27/9/16.

Our ref DVN123

Annual internal audit report 2015/16 to

Enter name of
smaller authority here:

CULMSTOCK PARISH

This smaller authority's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2016.

Internal audit has been carried out in accordance with this smaller authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this smaller authority.

Internal control objective	Agreed? Please choose only one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been kept properly throughout the year.	✓		
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			N/A
G. Salaries to employees and allowances to members were paid in accordance with this smaller authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this smaller authority adequate controls existed (list any other risk areas below or on separate sheets if needed)

Name of person who carried out the internal audit: SANDRA ALDWORTH

Signature of person who carried out the internal audit

Date 06/07/2016

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, internal audit must explain why not (add separate sheets if needed).

CULMSTOCK PARISH COUNCIL

Bank reconciliation and explanations of variances - Year Ended 31 March 2016

Section 5 (b) Bank reconciliation as at 31/03/16

-Treasurers Account no: 01902638 9713.60

-Bus Bank Instant account no: 00561004 8804.56

-Less u/p cheques totalling £1096, drawn but not debited to the bank as at 31/3/16:

No: 1038- £100.00

No: 1058- £996.00

-Net bank balance as at 31/3/16 **£17422.16**

Section 5 (c) Identifying which variances require explanation.

Box	2015	2016	Variance (2016 less 2015)	% (Variance divided by 2015 figure multiplied by 100)	Explanation required? Less than £250? - NO More than 15% - YES Less than 15% - NO
2 – Precept or rates or levies	11980	14999	3019	25.20	Yes
3- Total other receipts	2846	3353	507	17.81	Yes
4 –Staff costs	2778	2474	(304)	(10.94)	No
5 – Loan int/capital payments	n/a				n/a
6 – All other payments	10890	11368	478	4.38	No
9 – Total fixed assets pus long term investments and assets	93414	98499	5085	5.44	No

Section 5 (c) continued – Explanations of significant variances on the accounting statements.

Box 2 – Precept	£3019
Figure in 2015 column	11980
Figure in 2016 column	14999
Variance (2016 figure less 2015 figure)	3019
Reasons – 1. CTR Grant entered incorrectly in box 2 opposed to box 3 resulting in higher figure in 2015.	(740)
2- To build up sufficient reserves in the Parish Council accounts – a contingency fund particularly in relation to DCC Highways and the possible loss of services, enabling the Parish Council to be able to fund the works.	3759
	3019

Box 3 – Other receipts	£507
Figure in 2015 column	2846
Figure in 2016 column	3353
Variance (2016 figure less 2015 figure)	507
Reason 1 – Higher income from cemetery	575
Reason 2 – Bank interest & Wayleave	.08
Reason 3- No Tap Fund in 2016	(760)
Reason 4 – Transparency Code Grant	410.82
Reason 5 – CTR Grant entered correctly in 2016	514.13
Reason 6 – Cheques unrepresented in year 14/15 accounted for here by previous Clerk	(233.20)

506.88

Section 5 (d) Reconciliation between boxes 7 and 8 on the annual return: not applicable

Section 5 (e) Explanations for “no’s” in section 1 - the Annual Governance Statement: not applicable

Section 5 (f) Explanations for “no’s” and “not covered’s” on the Annual internal audit report: not applicable

Section 5 (g) Details of earmarked or restricted reserves held by the council at 31/03/16

As per the response to section 5(c) – Box 2 – Reason 2.