

# Water Orton Parish Council

## Notice of conclusion of audit

### Annual Governance & Accountability Return for the year ended 31 March 2018

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

|   | Notes   |
|---|---|
| <p>1. The audit of accounts for <b>Water Orton Parish Council</b> for the year ended 31 March 2018 has been completed and the accounts have been published.</p>                             | <p>This notice and Sections 1, 2 &amp; 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website.</p> |
| <p>2. The Annual Governance &amp; Accountability Return is available for inspection by any local government elector of the area of <b>Water Orton Parish Council</b> on application to:</p> |   |
| <p>(a) <u>DAAPHNE ROBINSON PARISH COUNCIL CLERK</u><br/><u>Water Orton Parish Council</u><br/><u>Water Orton Parish Council 07784088163</u></p>   | <p>(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR</p>                             |
| <p>(b) <u>2pm - 4pm</u></p>   | <p>(b) Insert the hours during which inspection rights may be exercised</p>   |
| <p>3. Copies will be provided to any person on payment of <u>£1.00</u> (c) for each copy of the Annual Governance &amp; Accountability Return.</p>  | <p>(c) Insert a reasonable sum for copying costs</p>  |
| <p>Announcement made by: (d) <u>AJ Robinson Clerk</u></p>   | <p>(d) Insert the name and position of person placing the notice</p>  |
| <p>Date of announcement: (e) <u>3-5-2019.</u></p>   | <p>(e) Insert the date of placing of the notice</p>   |



## Section 2 – Accounting Statements 2017/18 for

|   | Year ending           |                       | Notes and guidance  |
|---|-----------------------|-----------------------|---|
|   | 31 March<br>2017<br>£ | 31 March<br>2018<br>£ |   |
| 1. Balances brought forward   | £97876                | £116847               | 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  | £63848                | £65763                | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.   |
| 3. (+) Total other receipts   | £17338                | £1947                 | 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  | £17793                | £15237                | 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   | £10999                | £10999                | Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).  |
| 6. (-) All other payments   | £33423                | £43918                | 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   | £116847               | £124403               | 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                                   | £106701               | £130940               | 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                         | NIL                   | NIL                   | The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.  |
| 10. Total borrowings  | NIL                   | NIL                   | 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 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

Date

*[Signature]*  
14/02/19

I confirm that these Accounting Statements were approved by this authority on this date:

06/02/2019

and recorded as minute reference:

23.06.02.2019

Signed by Chairman of the meeting where approval of the Accounting Statements is given

*[Signature]*



## Section 3 – External Auditor Report and Certificate 2017/18

In respect of

Water Orton Parish Council (WA0199)

### 1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2018; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability 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.

### 2 External auditor report 2017/18

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with *Proper Practices* and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The smaller authority failed to approve the AGAR in time to publish it before 2 July 2018, the date required by the Accounts and Audit Regulations 2015, and did not disclose this by answering 'No' to Section 1, Box 1.

The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR.:

- Section 2, Box 2, the annual precept, does not agree to the figure published by the precepting authority. The figures in Boxes 2 and 3 should read £63,417 and £14,293 respectively. All grants, including Council Tax Support Grant, should be shown in Box 3, as per the guidance notes on the AGAR.
- Section 2, Box 10 is inconsistent with the balance published by the Public Works Loan Board. The figure in Box 10 should read £26,629, and £36,887 for 2017/18 and 2016/17 respectively.
- Information received from the smaller authority indicates that assets in the prior year and current year have not been included in Section 2, Box 9.

The smaller authority failed to publish the final signed AGAR by 30 September 2018, the date required by the Accounts and Audit Regulations 2015. This is as a result of the AGAR and additional documentation not being submitted for review until 20 February 2019 and the appointed auditor not having then completed the review by this date.

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

We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2018/19 for the exercise of public rights, since the period for the exercise of public rights did not include the first 10 working days of July. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2018/19 and ensure that it makes proper provision for the exercise of public rights during 2019/20.

In the completion of the Annual Internal Audit Report, the internal auditor has drawn attention to significant weaknesses in relation to objective E, regarding assurance that expected income was fully received. The smaller authority has taken action to address this areas of weakness.

### 3 External auditor certificate 2017/18

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2018.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature



Date

12/04/2019

\* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2017/18 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))