

Rolvenden Parish Council

Notice of conclusion of audit Annual Return for the year ended 31 March 2017

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

Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
1. The audit of accounts for Rolvenden Parish Council for the year ended 31 March 2017 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the Annual Return must be published by 30 September. This must include publication on the smaller authority's website.
2. The Annual Return is available for inspection by any local government elector of the area of Rolvenden Parish Council on application to: (a) <u>PETER SETTENCIOLO (PARISH CLERK)</u> <u>WADDEN HOUSE</u> <u>GRAND PARADE</u> <u>LITTLESTONE TUNES SQ</u> (b) <u>BY APPOINTMENT ONLY</u>	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the Annual Return (b) Insert the hours during which inspection rights may be exercised
3. Copies will be provided to any person on payment of £ <u>5</u> (c) for each copy of the Annual Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) <u>PETER SETTENCIOLO (PARISH CLERK)</u>	(d) Insert the name and position of person placing the notice
Date of announcement: (e) <u>10TH JULY 2019</u>	(e) Insert the date of placing of the notice

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of smaller authority here:

ROLVENNEN 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 2017, 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 on:

30th JANUARY 2018

and recorded as minute reference:

5

Signed by Chair at meeting where approval is given:

Clerk:

*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 2016/17 for

Enter name of smaller authority here:

ROLLENDEN PARISH COUNCIL

	Year ending		Notes and guidance				
	31 March 2016 £	31 March 2017 £					
1. Balances brought forward	71 187	66 242	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	21 629	21 845	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.				
3. (+) Total other receipts	4 118	3 009	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	4 966	5 254	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	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).				
6. (-) All other payments	25 726	43 690	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	66 242	42 152	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	66 242	42 152	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	27 758	28 656	This cell shows the value of all the property the authority owns. It is made up of its fixed assets and long-term investments.				
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)	<table border="1"> <tr> <td>Yes</td> <td>No</td> </tr> <tr> <td></td> <td>✓</td> </tr> </table>		Yes	No		✓	The Council acts as sole trustee for and is responsible for managing Trust funds or assets. <small>If 'Yes' the Council is the Trustee of the assets and should include the Total Trust Assets.</small>
Yes	No						
	✓						

I certify that for the year ended 31 March 2017 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:

[Signature]

Date

29.01.2018.

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

30th January 2018

and recorded as minute reference:

6

Signed by Chair at meeting where approval is given:

[Signature]

Section 3 – External auditor report and certificate

In respect of:

Enter name of
smaller authority here:

ROLVENDEN PARISH COUNCIL

1. 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 2017; 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.

2. 2016/17 External auditor report (KE0227)

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 other matters have come to our attention giving cause for concern that relevant legislative and regulatory requirements have not been met.

The smaller authority failed to approve the Annual Return in time to publish it before by 3 July 2017, the date required by the Accounts and Audit Regulations 2015.

The smaller authority failed to publish the final signed Annual Return by 30 September 2017, the date required by the Accounts and Audit Regulations 2015. This is as a result of:

- correspondence received by the appointed auditor that had to be considered before the review could be completed
- the Annual Return and additional documentation not being submitted for review until 12/02/18.

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

The smaller authority has confirmed that it has not complied with the governance assertions in Section 1, Boxes 1 – 6 and 8, but it has provided the appointed auditor with an adequate explanation for non-compliance and details of the actions necessary to address weaknesses identified.

In the completion of the Annual Internal Audit Report, the Internal Auditor has drawn attention to significant weaknesses in relation to all internal control objectives. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.

The Internal Auditor is not independent of the financial decision making, management and control of the smaller authority and the smaller authority must disclose this by answering 'No' to Assertion 6 of the Annual Governance Statement on the 2017/18 Annual Return. In future years, the smaller authority must maintain an independent system of internal audit of the accounting records and control systems. In the current year, the Internal Auditor has helped to prepare the Section 2 figures and the bank reconciliation due to exceptional circumstances.

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 2017/18 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 2017/18 and ensure that it makes proper provision for the exercise of public rights during 2018/19.

3. 2016/17 External auditor certificate

We do not 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 2017 because:

the smaller authority set a period for the exercise of public rights that finishes on 23 March 2018 meaning that the appointed auditor has to wait until after that date before the review can be completed.

External auditor signature

Prof Lutter LLP

External auditor name

PKF Littlejohn LLP

Date

13/2/18

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN02. The AGN is available from the NAO website (www.nao.org.uk)

Final External Auditor Report and Certificate 2016/17 in respect of Rolvenden Parish Council KE0227

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 return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2017; 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 AGN02). 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 2016/17

On 13 February 2018, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's annual return for the year ended 31 March 2017. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the annual return requires amendments as follows:

Except for the matters reported previously, 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 other matters have come to our attention giving cause for concern that relevant legislative and regulatory requirements have not been met.

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

None

External auditor certificate 2016/17

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 2017.



PKF Littlejohn LLP
5/7/2019