

Annual Governance and Accountability Return 2018/19 Part 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to certify themselves as exempt from a limited assurance review

Guidance notes on completing Part 2 of the Annual Governance and Accountability Return 2018/19

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must** following the end of each financial year, complete Part 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both); and
 - b) The **Annual Governance and Accountability Return (Part 2)** which is made up of:
 - **Annual Internal Audit Report (page 4)** to be completed by the authority's internal auditor.
 - **Section 1 – Annual Governance Statement (page 5)** to be completed and approved by the authority.
 - **Section 2 – Accounting Statements (page 6)** to be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved and published on a website **before 1 July 2019**.

Publication Requirements

Smaller authorities **must** publish various documents on a public website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2018/19**, page 4
- **Section 1 – Annual Governance Statement 2018/19**, page 5
- **Section 2 – Accounting Statements 2018/19**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Providing the authority certifies itself as exempt, and completes and publishes the Annual Governance and Accountability Return, there is **no** requirement for the authority to have a limited assurance review.

Any smaller authority may, however, request a limited assurance review. In these circumstances the authority should **not certify itself as exempt, and not complete the** Certificate of Exemption, but complete Part 3 of the Annual Governance and Accountability Return 2018/19 and return it to the external auditor for review together with the supporting documentation requested by the external auditor.

The cost to the smaller authority for the review will be **£200 +VAT**.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Part 2 of the Annual Governance and Accountability Return 2018/19, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2019. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The authority **must** comply with Proper Practices in completing Sections 1 and 2 of this Annual Governance and Accountability Return and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the annual internal audit report if possible prior to approving the annual governance statement and before approving the accounts.
- Make sure that the Annual Governance and Accountability Return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed annual return. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness at the meeting at which it is signed off.
- **You should inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- It is recommended that the authority has numerical and narrative explanations for significant variances in the accounting statements on **page 6**, should a question be raised by a member of the public. There is guidance provided in the *Practitioners' Guide** that may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2018) equals the balance brought forward in the current year (Box 1 of 2019).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2019**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', is an explanation available should a question be raised by a local elector and/or an interested party?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Is an explanation of significant variations from last year to this year available, should a question be raised by a local elector and/or an interested party?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)	N/A	

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Certificate of Exemption – AGAR 2018/19 Part 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2019, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2019 and a completed Certificate of Exemption is submitted notifying the external auditor.

Maiden Bradley with Yarnfield Parish Council

certifies that during the financial year 2018/19, the higher of the authority's gross income for the year **or** gross annual expenditure, for the year did not exceed **£25,000**

Annual gross income for the authority 2018/19: £17,467 PER AMOUNT £00,000

Annual gross expenditure for the authority 2018/19: £17,128 PER AMOUNT £00,000

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Part 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority has been in existence since before 1st April 2015
- In relation to the preceding financial year (2017/18), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Annual Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on a public website* before 1 July 2019. **By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer

Date
11.6.2019

Signed by Chairman

Date
11.6.2019

Email
maidenbradley@virginmedia.com

Telephone number
07540611906

*Published web address
www.maidenbradley.org.uk

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor.

Annual Internal Audit Report 2018/19

Maiden Bradley with Yarnfield Parish Council

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2019.

The internal audit for 2018/19 has been carried out in accordance with this 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 authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> * NO PETTY CASH SYSTEM IN OPERATION
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. ("Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Not applicable
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Not applicable

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

Date(s) internal audit undertaken

28/05/2019

Name of person who carried out the internal audit

CV Lingard for and on behalf of Auditing Solutions Ltd

Signature of person who carried out the internal audit

Clive Lingard

Date

28/05/2019

*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, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

Maiden Bradley with Yarnfield Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for 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 2019, that:

	Agreed		Yes' means that this 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.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	
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 authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	
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.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>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.</i>	
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>	
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 authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	
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	N/A	<i>has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.</i>
			✓	

*For any statement to which the response is 'no', an explanation should be published

This Annual Governance Statement was approved at a meeting of the authority on:

11.6.2019

and recorded as minute reference:

MINUTE REFERENCE 19/058

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

Clerk

Section 2 – Accounting Statements 2018/19 for

Maiden Bradley with Yarnfield Parish Council

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	4,970	5,686	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	14,342	15,730	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3,709	1,737	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	4,551	4,844	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 authority's borrowings (if any).
6. (-) All other payments	12,784	12,284	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	5,686	6,025	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	5,686	6,025	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	38,197	39,610	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	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 as a body corporate 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 2019 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority. Signed by Responsible Financial Officer before being presented to the authority for approval

Date

11.6.2019

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

11.6.2019

as recorded in minute reference:

MINUTE REFERENCE 19/096

Signed by Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Smaller authority name: _____

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN (EXEMPT AUTHORITY)**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement <u>11th June 2019</u> (a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2019, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>Sarah Jeffries PSec</u> <u>9 Beech Grove Warrington WA20RD</u> <u>maidenhead@virginmedia.com 01985215426</u></p> <p>commencing on (c) <u>Monday 17 June 2019</u></p> <p>and ending on (d) <u>Friday 26 July 2019</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 1 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-littlejohn.com)</p> <p>5. This announcement is made by (e) <u>Sarah Jeffries PSec</u> <u>Responsible Financial Officer</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

Explanation of variances – pro forma

Names of smaller authority: **Marlborough Stradley with Yarnfield Parish Council**
 County area local councils and **Wiltshire**

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15%
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2017/18 £	2018/19 £	Variance £	Variance %	Explanation Required?	Explanation from smaller authority (must include narrative and supporting figures)
Balances Brought Forward	4,970	5,685				
Precept or Rates and Levies	14,342	15,730	1,388	9.68%	NO	
Total Other Receipts	3,709	1,737	-1,972	53.17%	YES	
Staff Costs	4,551	4,644	293	6.44%	NO	
Loan Interest/Capital Repayment	0	0	0	0.00%	NO	Wiltshire Council grant awarded last year no grants received this year
All Other Payments	12,764	12,284	-500	3.91%	NO	
Balances Carried Forward	5,666	6,025				
Total Cash and Short Term Investments	5,886	6,025			NO	
Total Fixed Assets plus Other Long Term Investments and	38,197	39,619	1,413	3.70%	NO	
Total Borrowings	0	0	0	0.00%	NO	

Rounding errors of up to £2 are tolerable
Variances of £200 or less are tolerable

Jan 14/15

Bank reconciliation – pro forma

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must be included in the annual report in the column headed "Year ending 31 March 2019" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are reconciled on a receipts and payments basis. Please complete the highlighted boxes, remembering that un-presented cheques should be entered on a negative basis.

Name of smaller authority: Maiden Bradley with Yarnfield Parish Council

County area (local councils and parish meetings only): Wiltshire

Financial year ending 31 March 2019

Prepared by (Name and Role): Sarah Jeffries Clerk/Responsible Finance Officer

Date: 29.04.19

	£	£
Balance per bank statements as at 31/3/19:		
Unity Trust Bank	6,024.9	
[add more accounts if necessary]		
	6,024.9	6,024.9
Petty cash float (if applicable)		-
Less: any un-presented cheques as at 31/3/19 (enter these as negative numbers)		
[add more lines if necessary]		
		-
Add: any un-banked cash as at 31/3/19		
		-
Net balances as at 31/3/19 (Box 8)		6,024.9

pmw
14/5

Maiden Bradley with Yarnfield Parish Council

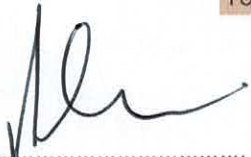
Receipts and Payments

Reconciliation of Balances 2018 - 2019

Year Ended
31st March
2018

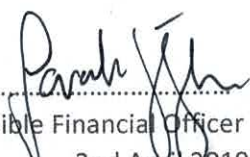
Month Ended
Mar-19

£4,969.74	Balance brought forward 1st April	£5,685.60 \
£4,969.74	Bank Balance	£5,685.60 \
-	Add Total Receipts	£17,466.86 \
£4,969.74	Sub-Total	£23,152.46 \
£ 1,688.86	Less Payments	£ 17,127.53 \
£3,280.88	Balance carried forward	£6,024.93 \
	Excess of payments over receipts	
	These accumulated funds are held in the following	
£5,685.60	Unity Trust Account Number 20363594	£6,024.93 \
	Total	
£0.00	less outstanding accounts	
£0.00	unpresented cheques	
	Total	

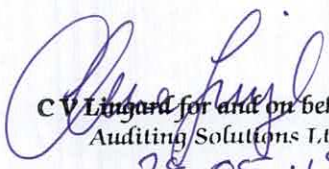
Signed 
Chairman

Total

Date 2nd April 2019

Signed 
Responsible Financial Officer
Date 2nd April 2019

P
MN
1415


C V Lingard for and on behalf of
Auditing Solutions Ltd
28.05.19

Date	Minute Number	Description	Precept Grant	Grants	Laptop use	Contributions	Refund	VAT Claim	Total	year to date	Document Number
13.04.18	18/025	Horningsham PC IT usage April		£8.00					£8.00	£8.00	1
13.04.18	18/025	Horningsham Contribution Re bin bags litter icik				£10.00			£10.00	£18.00	2
25.04.18	18/025	Wiltshire Council Precept Payment	£7,865.04						£7,865.04	£7,883.04	3
28.04.18	18/025	HMRC VAT Reclaim 09.01.18-30.03.18						£189.07	£189.07	£8,072.11	4
18.05.18	18/063	Horningsham PC IT usage May		£8.00					£8.00	£8,080.11	5
22.06.18	18/089	Horningsham PC IT usage June		£8.00					£8.00	£8,088.11	6
21.09.18	18/117	Wiltshire Council Precept Payment	£7,865.04						£7,865.04	£15,953.15	7
02.10.18	18/117	Horningsham PC IT Usage June duplicate left to cover		£8.00					£8.00	£15,961.15	8
02.10.18	see report	Decemblers payment							£8.40	£15,969.55	9
02.10.18	See report	Sarah Jeffries credit for missed keyed payment					£8.40		£7.60	£15,977.15	10
07.11.18	18/144	HMRC VAT claim 10.04.18-30.09.18							£878.33	£16,855.48	11
15.11.18	See Report	K M Dike Credit re overpayment 384 & 405					£563.38		£563.38	£17,418.86	12
14.11.18		Horningsham PC IT usage July		£8.00					£8.00	£17,426.86	13
14.11.18		Horningsham PC IT Usage August		£8.00					£8.00	£17,434.86	14
14.11.18		Horningsham PC IT Usage September		£8.00					£8.00	£17,442.86	15
14.11.18		Horningsham PC IT Usage October		£8.00					£8.00	£17,450.86	16
14.11.18		Horningsham PC IT Usage November		£8.00					£8.00	£17,458.86	17
22.02.19	18/228	Horningsham IT Usage January		£80.00		£10.00	£579.38	£1,067.40	£80.00	£17,466.86	19
Total			£15,730.08								

Dee Jeffries
 e v Lingard for and on behalf of
 Auditing Solutions Ltd
 28.05.19

MM 14/3

Maiden Bradley with Yarnfield Parish Council

Internal Audit Report 2018-19

Claire Lingard

Consultant Auditor

*For and on behalf of
Auditing Solutions Ltd*

Background

Statute requires all town and parish councils to arrange for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Return.

This report sets out the work undertaken in relation to the 2018-19 financial year, which took place on 28th May 2019.

Internal Audit Approach

In undertaking our review for the year, we have had regard to the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Statement of Accounts / Annual Return. Our programme of cover is designed to afford appropriate assurance that the Council has appropriate and robust financial systems in place that operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Internal Audit Report' as part of the Council's Annual Governance and Accountability Return (AGAR) process, which requires independent assurance over a number of internal control objectives.

Overall Conclusion

Based on the satisfactory completion of our programme of work for the year, we have concluded that the Council has, again maintained adequate and effective internal control arrangements. We are pleased to report that there are no issues arising this year warranting formal comment or recommendation.

We understand that the 2018-19 financial year has been a challenging one for the Clerk who suffered a serious injury, necessitating an absence of leave and who in the process of recovery. We are delighted to note that the Quality Gold Level of the Local Council Award Scheme was conferred upon the Council during FY 2018-19 and take this opportunity to acknowledge the exemplary quality of records maintained by the Clerk. We thank her for her assistance during the Internal audit review which has ensured the smooth progress of our review process.

We have completed and signed the 'Internal Audit Report', having concluded that the control objectives set out in that Report have been achieved within the financial year to a standard adequate to meet the needs of the Council.

Detailed Report

Maintenance of Accounting Records & Bank Reconciliations

The Clerk has maintained the Council's accounting records using Excel spreadsheets, which we consider generally adequate in view of the number of annual transactions. The Council maintained one bank account with the Unity Trust Bank and continues to make all payments electronically.

We have checked and agreed the spreadsheet detail in full to the relevant statements for the full financial year, also verifying the accuracy of the year-end cashbook / bank reconciliation ensuring that no long-standing uncleared cheques or other anomalous entries exist. We have consequently verified the accurate disclosure of the year-end balance in the Annual Return.

Conclusion

There are no issues which arise in this area of our review warranting formal comment or recommendation.

Review of Corporate Governance

We have examined the content of the Standing Orders revised in the current financial year to reflect the legislative changes in EU Regulations and general procurement arrangements, which have been updated in line with the latest NALC Model Document. The limit for formal tender action recorded in both documents remains set at a level of £15,000. Both documents were readopted in the May 2018 meeting of the Full Council.

We have reviewed the Council's minutes for the current year to determine whether any issues exist that may have either a legal or financial impact on the Council and its future financial stability and are pleased to record that no such items appear to exist at present.

Conclusion

There are no issues arising in this area of our review warranting formal comment or recommendation.

Review of Payments

We have reviewed all payments made during the year to ensure that the following criteria were met: -

- Payments were supported by a trade invoice or acknowledgement of receipt;
- VAT has been calculated correctly and is recovered at appropriate intervals;
- The Council at a Council meeting approved each payment; and,
- Payments have been correctly analysed in preparation of the year-end Statement of Accounts.

We also note that VAT returns have been prepared for the 2018-19 financial year, the in-year claims, together with the 2018-19 year-end reclaim being repaid by HMRC during the financial year with the outstanding balance for the year being reclaimed at the start of 2019-20.

Conclusion

There are no issues which arise in this area of our review warranting formal comment or recommendation.

Assessment and Management of Risk

We are pleased to note that the Council has again reviewed and formally re-adopted its Risk Assessment documentation at the April 2017 meeting of the Full Council. The clerk continues to use the financially oriented risk register used by a neighbouring parish, to form the basis of the Council's register.

The Council's insurance cover for the 2018-19 financial year was arranged by Came & Co., with Inspire underwritten by Axa. We have examined the insurance schedule noting that Public and Employer's Liability cover are each in place and set at £10 million respectively, Officials Indemnity at £500k, Fidelity Guarantee at £150,000 and Business Interruption at £10,000: we consider these levels appropriate for the Council's present needs.

Finally, in this area of our review, we note that the council has a play area and recreation ground at Maiden Bradley which is leased at a peppercorn rent. A robust monthly Health & Safety Check is conducted by a councillor and the report is returned to the Clerk for her retention. All playground Health & Safety reports appear as an Agenda item at the meetings of the Full Council, remedial actions resolved and formally minuted.

Conclusion

There are no issues which arise in this area of our review warranting formal comment or recommendation.

Budgetary Control and Reserves

The Council's minutes, together with the supporting papers provided to Council indicate that Members, once again, undertook a robust and well documented Budget setting and Precept determination process. Members considered and approved the 2019-20 Budget and Precept, setting the latter at £17,056 (£15,730.08 prior year) in the December 2018 meeting of the Full Council under minute reference 18/196. We are also pleased to note that Councillors continue to receive regular income and expenditure reports along with bank balance detail at each meeting.

We note that the Council's total reserves stood at £6,025 as at the 31st March 2019, with earmarked reserves standing at £2,950 leaving a General Reserve fund of £3,075 (£5,856 prior year). The residual General Reserve balance equates to approximately two-and-a-quarter months' revenue spending at the 2017-18 level, which sits slightly lower than the CiPFA recommended levels of between 3, and 6 months spending at the prior year level.

Conclusion

During 2018-19, the Council had to purchase a replacement Speed Indicator Device (SID), to replace the previous new device which had critically malfunctioned. The SID supplier, although referenced by many other Councils, had gone into liquidation shortly after the original device had been acquired. It was therefore impossible either to repair or replace the advice. The Council was

advised by the Official Receiver that it is unlikely to receive any payment from the Receivership process and has been unable to claim against its insurance for this loss.

The Members resolved to replace the SID, for the benefit of the community, and it is this one-off and unbudgeted purchase that has caused the low level of General Reserve which had been built up to a comfortable level. There are no other issues arising in this area of our review warranting formal comment or recommendation.

Review of Income

The Council receives only limited income, mainly from the annual precept, grants, small donations and contributions from other Parish Councils towards joint expenditure and bank interest.

As indicated in the first section of the report, we have again reviewed the year's bank statements and other available supporting documentation in full agreeing detail to the cashbooks.

Conclusion

There are no issues which arise in this area of our review warranting formal comment or recommendation.

Petty Cash Account

The Council's policy is not to maintain any form of cash float with any out-of-pocket expenses incurred by the clerk or members reclaimed and paid in line with normal trader payment procedures. Subsequently, there are no issues arising in this area of our review warranting formal comment or recommendation.

Salaries and Wages

We have, as in previous years, checked the basis of the clerk's salary payments for the year, together with relevant tax deductions, which are paid over to HMRC accordingly with no issues identified.

We note that the Clerk received a formal appraisal during the Budget setting and Precept determination process and resultantly was granted a pay award for FY 201819 which increased her SCP to 24, effective from the 1st April 2018.

Conclusion

There are no issues which arise in this area of our review warranting formal comment or recommendation.

Fixed Asset Registers

The Governance and Accountability Manual requires all councils to maintain a record of all assets owned. We are pleased to note compliance with this requirement, the Clerk maintaining an appropriate register with values identified both at cost price, or where unknown, at the best approximation thereto, together with the annually uplifted insurance value to assist with budgetary planning for future replacements.

We have noted that the Asset Register has been updated appropriately during FY 2018-19 and that the revised total value of £39,610 (£38,197 prior year) has been correctly reflected in the value reported in the year's Annual Return at Box 9 of Section 2.

Conclusion

There are no issues which arise in this area of our review warranting formal comment or recommendation.

Investments and Loans

It is noted that council continues to maintain a single current account with the Unity Trust Bank. There are no surplus funds available for investments.

The Council has no loans either repayable by, or to it, as at the 31st March 2019.

Conclusion

There are no issues arising in this area of our review warranting formal comment or recommendation.

Statement of Accounts and Annual Governance and Accountability Return

The Accounts and Audit Regulations, as amended periodically, require all councils to prepare annually a Statement of Accounts, which is now in the form of the Annual Governance and Accountability Return at Section 2, which is, together with the Annual Governance Statement at Section 1, subject to independent external audit examination and certification.

As part of our review process, we have examined the Council's procedures in relation to the identification of detail for inclusion in Section 2 of the Return, which is produced using Microsoft Excel spreadsheets, and used by the Clerk & RFO to provide the accounting statements. We have agreed detail therein to Section 2 of the 2018-19 Annual Governance and Accountability Return.

Conclusions

We are pleased to record that no issues arise in this area and, on the basis of the work undertaken during the course of our review for the year, we have "signed off" the Internal Audit Report in the year's Annual Governance and Accountability Return assigning positive assurances in all areas.

Maiden Bradley with Yarnfield Parish Council

Corporate Governance Questionnaire: *for completion by the Council Chairman, not the Clerk / RFO*

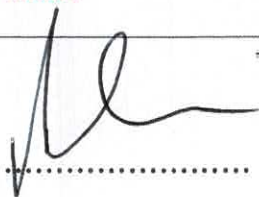
Area	Response (please provide detail below or on supplementary pages)
<p>Please confirm whether or not Standing Orders and Financial Regulations are in place. If so, when were they last updated and formally adopted by the Council? (Please provide an electronic copy of both.</p>	<p>18/012 18/049 Review and adoption of Parish Documentation Standing Orders, Financial Regulations and Policies.</p>
<p>Where original minutes are not provided for our examination, please confirm that each page of the master copy is signed or initialed by the Chairman at the subsequent meeting when they are approved.</p>	<p>All minutes are listed and can be viewed on the website www.maidenbradley.org.uk All copies are signed and dated by myself the chairman</p>
<p>Please provide detail of the approved precept for 2018-19 and 2019-20, indicating whether any Support Grant is receivable in either year or the amount, including reference to the relevant approving minutes. Please note that the Support Grant should not be regarded as part of the precept in the AGAR Section 2.</p>	<p>17/165 Budget Report and Precept Agreement resolution for the 2018/2019 precept 18/196 Budget/Precept Resolution for the 2019/2020 Precept No support grant received in either year</p>
<p>Does the Council meet the criteria for adoption of the General Power of Competence and, if so, has it been adopted? Please confirm minute reference. If reliance is still placed on S.137, etc, when considering the approval of grants and donations to local (and other) bodies, are the relevant powers considered and formally minuted? Where detail is only set out on an agenda paper, please provide an example.</p>	<p>Yes it does meet the criteria, see Minute number 18/013 Council resolved its continued eligibility for the General Power of Competence</p>
<p>Please confirm that all internal and external audit reports are presented to and agreed by members, also with agreement on the actions to be taken to address any issues identified. Again, please provide detail of the relevant meeting and minute reference.</p>	<p>Internal Auditors report discussed and approved minute number 18/055 Council approved the sending of the Certificate of exemption as its income and expenditure did not exceed £25,000. Minute number 18/058 So there is no report from the external Auditor to be presented.</p>
<p>Has the Council reviewed an updated version of the financial risk assessment and formally approved its re-adoption within the financial year (Governance and Accountability Manual – 2014 refers)? Please provide an electronic copy.</p>	<p>18/167 Council reviewed the Risk Assessment which is a single document that includes not only physical but the Financial Risk Assessment.</p>

<p>When approving payments for release, do those members signing cheques sign / initial individual invoices? Please provide a brief description of the approval process from receipt of invoice through to release of funds, on a separate sheet.</p>	<p>All invoices are prepared ready for a meeting, each document of evidence/invoice is stapled in behind each paper copy of the electronic payment loaded on to the banking website for ease of signing as each of these is to be signed and by two Councillors and each document/invoice is to also be signed/ initialed as proof they have been seen by those Councillors. This gives good financial control checks.</p> <p>When the documents have been signed at a meeting they are clarified against a separate list given to the two Councillors chosen to check the invoice/documentation and numbered then the two councillors take home this list to action the payment online. The signed invoices etc. are then listed on the Excel spreadsheet and filed by the Clerk in the Yearly Financial book in month order and are checked quarterly by a Councillor against the spreadsheet by a Councillor as a double check through the year. This book is brought to meetings so Councilors can view the accounts if they wish.</p>
<p>Are all individual payments by direct debit, bankers' standing order or internet (if in use), similarly examined and approved for payment by members? Please provide detail of the controls in place over such payments, where different to those for cheque payments.</p>	<p>The IOC Data Controller license has been set up to go out as a Direct debit and is approved as per above (the invoice sent to the PC is printed off and signed by two Councillors to give approval at the meeting before it is taken. The Unity Trust Bank Service Charge is taken by Unity Trust Bank and reported to the Council via the Agenda. A signed copy is actioned of the statement.</p>
<p>Does the Council / a nominated member review the detail of bank reconciliations routinely throughout the year and verify detail to underlying cashbooks and bank statements (Governance and Accountability Manual and model NALC Financial Regulations refer)?</p>	<p>Councillor Patrick Nixon has actioned an internal check and is minuted in the below minutes. 18/053 June 2018, 18/144 November 2018 and 18/258 March 2019 (The September check did not occur in this year as the meeting was cancelled as the Clerk was not signed back to work following her operation)</p> <p>In addition, each month of the year (apart from August when no meeting occurs, and this year when meetings were suspended due to the Clerks operation) a full reconciliation is actioned for Council to review and agree at every full Council meeting. Paper work is signed by the Chairman and one other Councillor.</p>

<p>Please provide a brief description of the approach taken to the preparation and approval of the Annual Budget and Precept.</p>	<p>Budget checks are actioned during April minute number 17/278 , June minute number 18/053, and December minute number 18/171 ¼ year Budget checks brought to Council for discussion and resolving any possible movements within the budget.</p> <p>These are signed by two Councillors and are evidence that a budget check has occurred showing good financial administration. A budget sheet showing last year, this year to date against the budget to monitor how each of the budget headings are progressing and to highlight where a possible issue is about to occur. It also has a section to track any grants actioned The Precept budget figures are viewed by Council. The first budget draft was completed during the month of December, then put to Council in December as a low mid and max. Council then comes back to the January meeting to approve which of these figures it wishes to approve. A hard copy or electronic copy is available.</p>
<p>Does the Council formally consider and approve the level of reserves (General and Earmarked Funds) to be carried forward to the next financial year? (Such consideration should be minuted formally).</p>	<p>Yes it does Minute number 17/166 Reserves and Contingency confirms the levels agreed and set for 18/19 Minute number 18/194 Reserves and Contingency confirms the levels agreed and set for 19/20</p>
<p>Has a physical examination / verification of the Councils stock of assets and agreement to Asset Register detail been undertaken recently? If so, when and by whom?</p>	<p>Minute number 18/556 the Asset Register was last reviewed. Councillor Simon Wager actions the physical checks on the assets and reports monthly to the Council. Check sheets are actioned and given to the Clerk at the monthly meetings. Last minute to show this evidence 18/247 Recreational Area/ Health & Safety</p>
<p>Do members consider formally whether these assets should be included on the Council’s insurance schedule or be regarded as “self-insured”?</p>	<p>Yes they do, Minutes number</p>
<p>Are asset values based on purchase cost net of VAT (where known)? Where detail of the purchase cost is unknown, asset values should be reported on the Annual Return at the same value as the previous year, except where new assets are acquired or disposed of.</p>	<p>The Asset Register is recorded and resolved as per the "Fixed Assets Audit Briefing Newsletter" the Clerk has in her documentation.</p> <p>Where an asset is a Community Asset which due to their nature or legal status do not have a market value as they cannot be sold. Such assets should be included at their historical cost or given a £1.00 nominal value.</p> <p>Insurance values are also listed alongside</p>

	but just for noting and as a form of confirmation check that they are listed on the insurance policy
Where total funds exceeding £100,000 are held, the Council is now (w.e.f. 1 4 2018) legally required to develop and adopt annually a formal Investment Policy /Strategy. If applicable, please provide an electronic copy and detail of the approving minute.	The Parish Council total funds do not exceed £1000.00. So not applicable.

Please advise / confirm that the Council is complying with the requirements of the Transparency Code posting the required documentation on its website and also advise the name of the website, if not the straightforward Council's name.	Yes, it does see website below: www.maidenbradley.org.uk Documentation pages.
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Certified by Chairman: 

Date: 2/4/19

Name in full: ANAUS W NEST

Contact details

Name of smaller authority: Maiden Bradley with Yarnfield Parish Council

County Area (local councils and parish meetings only): Wiltshire

Please complete this form and send it back to us with the AGAR or exemption certificate

	Clerk/RFO (Main contact)	Chair
Name	Sarah Jeffries	Angus Neish
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PKF LITTLEJOHN LLP (REF: SBA TEAM)

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