COLTON PARISH COUNCIL

Details of action taken in respect of all recommendations made by the External Auditor on the 2016-17 annual return and reasons for 'No' answers on the 2017-18 Annual Governance Statement

Action taken on External Auditor's comments on 'Other matters not affecting our opinion which we draw to the attention of the smaller authority':

a) Annual Governance Statement – Assertion 4

All the requirements of the Accounts and Audit Regulations have been correctly followed this year, to the Internal Auditor's satisfaction, to ensure proper opportunity during the year for the exercise of electors' rights.

b) Annual Governance Statement – Assertion 5

The risk assessment has not yet been thoroughly revised. Review of the risk assessment has been on the agenda from the March 2018 meeting onwards but due to the volume of other issues earlier on the agenda, including HS2, the review has been deferred to subsequent meetings. Some amendments have now been noted and the review is to be finalised at the July 2018 parish council meeting. Hence the Internal Auditor has again noted that the risk assessment requires revision and Colton Parish Council has again answered 'No' to questions 5 and 7 on the Annual Governance Statement.

c) Annual Governance Statement – Assertion 7

The asset register has been revised during the year, both to add further information for existing assets and to add details of acquisitions.

As noted above, further action is required to revise the risk assessment.

d) Annual Governance Statement – Assertion 9 and Accounting Statements – Trust Funds

All required action has been taken and the administrative issues relating to the Colton Burial Ground charity have been resolved. The revised mandate for the charity was finally implemented by the bank so that the charity funds could be accessed and the charity re-imbursed Colton Parish Council for the bills paid on its behalf. Hence box 11 on the Accounting Statements for 2017-18 has correctly been ticked 'Yes'.