

NAME OF SMALLER AUTHORITY: COLTON PARISH COUNCIL

NOTICE OF CONCLUSION OF AUDIT

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

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

NOTICE	NOTES
<p>1. Date of announcement <u>10TH OCTOBER 2017</u> (a)</p> <p>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: <u>22ND SEPTEMBER 2017</u> (date) by Grant Thornton UK LLP. The Annual governance statement, Accounting statements and the External auditor certificate and report (the Annual Return), have been published (b)(c). 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).</p> <p>3. Section 25 of the Local Audit and Accountability Act 2014 provides for the exercise of public rights to inspect the statement of accounts:</p> <ul style="list-style-type: none">Local Government Electors and their representatives have rights to make copies of:<ul style="list-style-type: none">the accounting statements,the external auditor's opinion and certificate of completion (e),any public interest report relating to the authority, andany recommendation relating to the authority. <p>For the year ended 31 March 2017 these documents will be available on reasonable notice on application to the person in paragraph 4 below.</p> <p>4. Person to which you can apply to inspect the accounts and availability (f)</p> <p>Name: <u>ALISON JAMES</u></p> <p>Position: <u>CLERK TO THE PARISH COUNCIL</u></p> <p>Address: <u>24 PARNELL AVENUE</u> <u>LICHFIELD WS13 6NX</u></p> <p>Tel no: <u>07969 266779</u></p> <p>Email: <u>colton.pc@hotmail.co.uk</u></p> <p>Days and times of availability: <u>TO BE ARRANGED</u></p> <p>5. Signature and name of person giving Notice on behalf of the authority <u>Alison James</u> Clerk and/or Responsible Financial Officer</p>	<p>(a) Insert date of placing of this Notice</p> <p>(b) Parish Councils should publish information on a website.</p> <p>(c) Parish meetings should display information in a conspicuous place in the area of the authority for at least 14 days.</p> <p>(d) See note 25.2 of the Local Audit and Accountability Act 2014 for further information.</p> <p>(e) Section 3 of Annual Return provides the external auditors certificate and report including any subsequent pages attached.</p> <p>(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.</p>
<p>For more detailed guidance on electors' 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 https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2015/03/Council-accounts-a-guide-to-your-rights.pdf</p>	

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of
smaller authority here:

COLTON 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	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:

8/6/17

Signed by Chair at meeting where approval is given:

Shirley Barnett

and recorded as minute reference:

AGENDA ITEM 14(b)(ii) - MINUTE REFERENCE TO BE CONFIRMED AFTER APPROVAL OF MINUTES AT NEXT MEETING.

Clerk:

Alison James

*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:

COLTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	25,771	29,154	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	13,244	13,881	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2,692	1,787	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	2,853	3,698	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	9,700	9,475	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	29,154	31,649	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	29,154	31,649	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	2,506	2,506	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	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 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:

Alison James

Date: 8/6/17

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

8/6/17
Shirley Bennett SAB.

and recorded as minute reference:
AGENDA ITEM (4 b) iii) – MINUTE REFERENCE TO BE CONFIRMED AFTER APPROVAL OF MINUTES AT NEXT MEETING.

Signed by Chair at meeting where approval is given:

Shirley Bennett

Section 3 – External auditor report and certificate

In respect of:

Enter name of
smaller authority here:

COLTON 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

~~(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. (*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)

3. 2016/17 External auditor certificate

We certify/~~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.

* We do not certify completion because:

External auditor signature

Grant Thornton UK LLP

External auditor name

Grant Thornton UK LLP

Date

22 September 2017

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 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 2016/17
Colton Parish Council
External Auditor Report for the year ended 31 March 2017**

Matters reported

None

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

Section 1 Annual Governance Statement – Assertion 4

The Authority has answered 'No' to Assertion 4. This Assertion states that 'We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.'

The Authority has correctly answered 'No' because the conclusion of audit notice, the annual return for 2015/16 and the external auditors comments were not uploaded onto the Authority's website.

Section 1 Annual Governance Statement – Assertion 5

The Authority have answered 'No' to Assertion 5. This Assertion states that '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.'

The Authority has correctly answered 'No' because the current risk assessment required revision. The Internal Audit report agrees with this answer as a 'No' answer has been given to Objective C which states 'The smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.'

Section 1 Annual Governance Statement – Assertion 7

The Authority have answered 'No' to Assertion 7. This Assertion states that 'We took an appropriate action on all matters raised in reports from internal and external audit.'

The Authority has correctly answered 'No' because it has failed to address all the issues raised by last year's Annual Internal Audit Report. Further to this, the Internal Auditor has commented that the asset register requires revision. This was included in our 2015/16 External Audit Report and Certificate.

This page is part of Section 3 - External auditor certificate and opinion 2016/17

Colton Parish Council

External Auditor Report for the year ended 31 March 2017

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

Section 1 Annual Governance Statement – Assertion 9

The Authority have answered 'No' to Assertion 9. This Assertion states that 'We took an appropriate action on all matters raised in reports from internal and external audit.'

The Authority has correctly answered 'No' due to administrative issues that have occurred throughout the year. The Annual Internal Audit Report agrees to this decision as they have ticked 'No' to Objective K relating to trust funds.

Section 2 Accounting Statements – Trust Funds

The answer to Box 11 of the Accounting Statements should be 'Yes' because the Authority acts as a sole trustee for a charity.

Grant Thornton UK LLP

Grant Thornton UK LLP

Date *22 September 2017*

Our ref STF047

Annual internal audit report 2016/17 to

Enter name of smaller authority here:

COLTON PARISH COUNCIL

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 2017.

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.		✓	SEE AT ATTACHED AT
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.	✓		
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 of 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.	Yes	No	Not applicable
		✓	SEE ATTACHED

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)

ASSET REGISTER REQUIRES REVISION
 RISK ASSESSMENT REQUIRES REVISION
 THE WEB SITE DOES NOT MEET THE TRANSPARENCY CODE 2015

Name of person who carried out the internal audit ALAN TOPHIS - TOPHIS ASSOCIATES LTD

Signature of person who carried out the internal audit Date 06/06/2017

*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).

THIS ATTACHMENT BECOMES AN INTEGRAL PART OF THE ANNUAL RETURN FOR:

STF047

COLTON PARISH COUNCIL

Annual Internal audit report 2016/17

Internal Control Objective K

Reason for NO response to IC objective

Colton Parish Council are the sole trustee of Colton Burial Ground a registered charity (Charity Commission No. 506600).

The working practice until c14 months ago was for the charity to receive monies and pay salaries and contractors from its own separate bank account. If the charity ran short of funds it made an application to the Parish Council for a grant to top up its working cash float. Such grants were never unreasonably withheld

Early in the audit year the charities bank account became inoperable (because of bank mailings being sent to a closed address being returned "UNDELIVERED" to the bank. The bank then seemed unable to reopen the account and through their intransigence have delayed re-opening the account. At the date of writing this has still not been achieved.

In order to continue operating the Burial Ground and to pay suppliers and staff Colton Parish Council simply stated to pay all salaries and invoices directly from its own accounts. Monies paid to the charity in the meantime simply continued to flow into the charity's inactive account.

I believe this to be in contravention of the Governance and Accountability Guidelines which requires charity funds and business to be managed separately from the authorities' accounts and affairs and as such I am therefore unable to mark Objective K of my report as YES.

To put the contravention into context I estimate that Colton Parish Council have paid in the order of £4900 which should properly been paid by the charity. However the total monies in the charities account would seem to be £3315 so the Parish Council would have been called upon for a grant of c£2000 to make good the charities operating funds.

Regrettably the charities bank account is still locked and the parish council continue in 2017/18 fiscal year to make payments on behalf of the charity. Colton Parish Council are now fully aware of the problem and have agreed that the charity will fully repay any expenditure made on their behalf to the parish council as soon as the bank account becomes operable again. This will be audited at our interim audit visit.

IT SHOULD BE NOTED THAT THE CHARITY HAS MADE ALL PROPER RETURNS TO THE CHARITY COMMISSION IN RESPECT OF THE AUDIT YEAR AND I HAVE AUDITED ITS ACCOUNTS IN ACCORDANCE WITH CHARITY COMMISSION REQUIREMENTS

Alan Toplis



6th June 2017.

Schedules for submission to external auditor

Schedule B

Bank reconciliation template

The model can be applied for reconciliations carried out at any time of the year. Please complete all green cells.

BANK RECONCILIATION		FINANCIAL YEAR ENDING 31 MARCH 2017	
Authority name and reference	COLTON PARISH COUNCIL STFO47		
Prepared by: Name	ALISON JAMES	Date:	5.6.17.
Role (Clerk/RFO etc)	CLERK + RFO		
Approved by: Name	ALISON JAMES	Date:	8.6.17.
Role (RFO/Chair etc)	RFO (AND COUNCIL)		
Balance per bank statements as at 31 March 2017		£	TOTAL £
List balances on all bank accounts plus petty cash floats at 31 March 2017:			
CURRENT ACCOUNT 03707741		25.00	
BUSINESS RESERVE 25112031		28,933.20	
BUSINESS RESERVE 25030655		3,105.30	
PETTY CASH		7.05	32,070.55
Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed)			
9/3/17 CHEQUE 1597		194.27	
9/3/17 CHEQUE 1598		24.00	
9/3/17 CHEQUE 1600		204.00	422.27
Add any unbanked cash at 31 March 2017: (List date & amount received)			
NONE			
TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017			31,648.28 Type equation here.

The net balances reconcile to the Cash Book for the year, as follows:

CASH BOOK (receipts and payments/income & expenditure schedules)	£
Opening Balance:	29,153.36
Add: Receipts in the year:	15,668.43
Less: Payments in the year:	13,173.51
CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017	31,648.28

Must equal total net bank balances above and Section 2, Box 8

Please complete all shaded boxes and send this form with your Annual Return to:
Angela Ellison, Grant Thornton UK LLP, Royal Liver Building, LIVERPOOL L3 1PS
or email to angela.j.ellison@uk.gt.com

Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	COLTON PARISH COUNCIL STFO47				
Box on Section 2 Accounting Statements	(a) 2016 £	(b) 2017 £	(c) Variance Increase(+) or decrease(-) (b - a) £	(d) Variance divided by 2016 figure times 100 (c / a *100) %	Explanation required? Less than £250 and 15%? - NO More than 15%? - YES
Box 2 -Precept or Rates and Levies	13,244	13,881	+ 637	+ 4.8 %	NO
Box 3 -Total other receipts	2,692	1,787	- 905	- 33.6 %	YES
Box 4 -Staff costs	2,853	3,698	+ 845	+ 29.6 %	YES
Box 5 -Loan interest/ capital repayments	0	0	0	—	NO
Box 6 -All other payments	9,700	9,475	- 225	- 2.3 %	NO
Box 9 -Total fixed assets plus long-term investments and assets	2,506	2,506	0	—	NO
Box 10 - Total borrowings	0	0	0	—	NO

Suggested layout for explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	COLTON PARISH COUNCIL	STF047
BOX NO	3 - TOTAL OTHER RECEIPTS	£
(b) Figure in 2017 column		1,787
(a) Figure in 2016 column		2,692
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		- 905

Reasons (as many as are applicable)	Amount £
Reason 1 REDUCTION IN GRANTS RECEIVED - NO GRANTS RECEIVED IN 16/17 WHEREAS SCC GRANT OF £1,000 RECEIVED IN 15/16 FOR RESURFACING PLAY AREA.	- 1,000
Reason 2 REDUCTION IN CTSG - CTSG REDUCED FROM 994 IN 15/16 TO 929 IN 16/17.	- 65
Reason 3 INCREASE IN VAT RECLAIMS RECEIVED - VAT RECLAIMED AND ACTUALLY RECEIVED IN 15/16 WAS £407 COMPARED TO VAT OF £569 RECEIVED IN 16/17.	+ 162
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	- 903
(f) Unexplained amount £ of total variance at (d - e)	- 2
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	< 0.1 %
Confirm unexplained amount is less than 15% of 2016 figure YES - satisfactorily explained NO - provide further explanations	YES

Suggested layout for explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	COLTON PARISH COUNCIL STFO47	
BOX NO	4 - STAFF COSTS	£
(b) Figure in 2017 column		3,698
(a) Figure in 2016 column		2,853
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		+ 845

Reasons (as many as are applicable)	Amount £
Reason 1 HOME WORKING EXPENSES OF £4.00 PER WEEK AWARDED TO CLERK WITH EFFECT FROM 25/5/16	+ 164.00
Reason 2 ADDITIONAL MONTHLY PAYMENT TO CLERK FELL IN 16/17, DUE TO CHANGE IN PAY DATE FROM 5-6 WEEKS IN ARREARS TO PAYMENT IN CURRENT MONTH, ON ADVICE FROM AUDITOR.	+ 250.00
Reason 3 INCREASE IN MILEAGE PAYMENTS TO CLERK, DUE TO MOVE	+ 91.00
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	+ 505
(f) Unexplained amount £ of total variance at (d - e)	+ 340
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	+ 12%
Confirm unexplained amount is less than 15% of 2016 figure YES - satisfactorily explained NO - provide further explanations	YES

Analysis of earmarked reserves

Authority name and reference	COLTON PARISH COUNCIL STF 047
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Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
EARMARKED RESERVES AS AT 31/3/16 (FOR PLAY AREA MAINTENANCE + REFURBISHMENT, PARKING RESTRICTIONS RTO + OTHER)	SHORT	3,800
LEGAL FEES PENDING FOR LAND REGISTRATION	SHORT	500
TREE INSPECTION FEES PENDING AND ANY NECESSARY FOLLOW UP WORK	SHORT	750
	(a) TOTAL	5,050

Note: * short-term investments would be included in Box 8 of the Accounting Statements in the Annual return; long-term investments would be in Box 9.

Please provide an explanation for any high level of general reserves if over 3 times (or less than 0.1) of the precept/rates and levies.

	£
(b) Precept/rates and levies (Accounting Statements Box 2)	13,881
(c) Balance carried forward (Accounting Statements Box 7)	31,649
(d) Amount of balances less total earmarked reserves (c - a)	26,599
Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)	1.92
Reason if over 3 times or less than 0.1	N/A

INSERT NAME OF SMALLER AUTHORITY
COLTON PARISH COUNCIL

**NOTICE OF DATE OF COMMENCEMENT OF PERIOD FOR THE
EXERCISE OF PUBLIC RIGHTS**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

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

NOTICE	NOTES
<p>1. Date of announcement <u>28TH JUNE 2017</u> (a)</p> <p>2. Sections 26 and 27 of the Local Audit and Accountability Act 2014 provide for:</p> <ul style="list-style-type: none"> • Inspection: Any persons interested may inspect and make copies of the Annual Return and all books, deeds, contracts, bills, vouchers and receipts etc. relating to them. For the year ended 31 March 2017 these documents will be available during the period specified in paragraph 4 on reasonable notice on application to the person in paragraph 3 below. • Questions and objections to the external auditor: Local Government electors and their representatives have rights to: <ul style="list-style-type: none"> • question the auditor about the accounting records: and • object to the accounts or any item in them. Written notice of an objection must be given to the external auditor and a copy sent to the Authority. Objections must concern a matter of which the external auditor could make a public interest report or apply for a declaration that an item of account is unlawful. <p>The auditor can be contacted at the address in paragraph 5 below for this purpose.</p> <p>3. Person to which you can apply to inspect the accounts (b)</p> <p>Name: <u>ALISON JAMES</u></p> <p>Position: <u>CLERK TO COLTON PARISH COUNCIL</u></p> <p>Address: <u>24 PARNELL AVENUE, LICHFIELD, WS13 6NX</u></p> <p>Tel no: <u>07969 266779</u></p> <p>Email: <u>colton.pc@hotmail.co.uk</u></p> <p>4. Any rights of inspection, objection, and questioning of the auditor may only be exercised within a single period of 30 <u>working</u> days: (Accounts and Audit Regulations 2015, Regulation 15(1))</p> <p>commencing on (c) <u>29TH JUNE</u> 2017</p> <p>and ending on (d) <u>9TH AUGUST</u> 2017</p> <p>5. Your appointed auditor is:</p> <p style="padding-left: 40px;">Grant Thornton UK LLP (for the attention of Mark Heap) Royal Liver Building, Liverpool L3 1PS Tel: 0151 224 7200</p>	<p>(a) Insert date of publishing of this Notice</p> <p>Sections 26 and 27 of the Local Audit and Accountability Act 2014 must be published with this Notice.</p> <p>Other documents must also be published with this Notice:</p> <ul style="list-style-type: none"> o approved Annual Governance Statement o approved Accounting Statements o Declaration of status of accounts <p>(b) 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 accounts, and the details of the manner in which notice should be given of an intention to inspect the accounting records and other documents</p> <p>Publics rights are set out in the Accounts and Audit Regulations 2015</p> <p>(c) The commencement date is treated as being the day following the publication of this notice and other documents as noted at (a) above. (Regulation 15(3))</p> <p>(d) The period for exercise of public rights between (c) and (d) must be a single period of 30 working days (Regulation 14(1)) and must include the first 10 working days of July. Exclude weekends and public holidays. (Reg. 15(1)(b))</p>

Explanation of 'No' on the Annual Governance Statement

Authority name and reference	COLTON PARISH COUNCIL STF047
Assertion 1-9	Explanation for 'No' response and action to address weaknesses
4 - PUBLIC RIGHTS	ALTHOUGH DISPLAYED IN HARD COPY ON NOTICEBOARD, THE CONCLUSION OF AUDIT NOTICE, ANNUAL RETURN FOR 15/16 AND EXTERNAL AUDITOR'S COMMENTS WERE NOT LOADED ON TO THE COUNCIL WEBSITE. THIS OMISSION WAS IDENTIFIED BY INTERNAL AUDITOR AND HAS BEEN NOTED FOR ACTION. CLERK WILL ENSURE ALL INFORMATION IS DISPLAYED AS REQUIRED, ON WEBSITE AND NOTICEBOARD IN THIS + FUTURE YEARS.
5 - RISK ASSESSMENT	INTERNAL AUDITOR NOTED THAT RISK ASSESSMENT REQUIRED REVISION. HE RECOMMENDED THAT IT BE REVIEWED IN THE CURRENT FINANCIAL YEAR TO ENSURE IT REFLECTS CURRENT ENVIRONMENT. RISK ASSESSMENT TO BE CIRCULATED BY CLERK TO COUNCILLORS FOR DETAILED REVIEW AND UPDATE BY END NOVEMBER 2017.
7 - AUDIT REPORT FOLLOW UP	SOME MATTERS RAISED BY INTERNAL AUDITOR DURING PREVIOUS YEAR REMAIN OUTSTANDING, PRIMARILY RELATING TO WEBSITE AND TRANSPARENCY REQUIREMENTS, BUT HAVE BEEN NOTED FOR ACTION. IT HAS BEEN DIFFICULT LAST 18 MONTHS DUE TO VACANCIES AND ABSENCES OF COUNCILLORS BUT NOW MAKING PROGRESS WITH SOME NEW COUNCILLORS. MEETING TO BE ARRANGED BETWEEN COUNCILLORS, CLERK AND INTERNAL AUDITOR WITHIN NEXT 3 MONTHS TO DISCUSS AND AGREE ACTION REQUIRED. ADVICE BEING SOUGHT ON IMPROVING WEBSITE AND OBTAINING FUNDING.
9 - TRUST FUNDS	SEE INTERNAL AUDITOR'S NOTES. CHANGES IN STAFF AND LOSS OF COUNCILLORS MEANT NO SIGNATORIES FOR CHARITY BANK ACCOUNT + UPDATING BANK MANDATE PROBLEMATIC. SO COUNCIL HAD TO PAY BILLS ON BEHALF OF CHARITY, WITHOUT REALISING THIS CONTRAVENED GUIDELINES. AUDITOR'S ADVICE NOTED. MEETING TO BE HELD BETWEEN COUNCILLORS, CLERK + AUDITOR IN NEXT 3 MONTHS TO AGREE ACTION REQUIRED INCLUDING REIMBURSEMENT OF COUNCIL FROM CHARITY ACCOUNT.