

NAME OF SMALLER AUTHORITY: NEWTON AND BIGGIN 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>25th September 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>12th 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>H. MILES</u></p> <p>Position: <u>CLERK</u></p> <p>Address: <u>22 Victoria Hill</u> <u>Clifton</u></p> <p>Tel no: _____</p> <p>Email: <u>clerk@newtonparishcouncil.org</u></p> <p>Days and times of availability: <u>TUESDAYS.</u> <u>5pm - 6pm</u></p> <p>5. Signature and name of person giving Notice on behalf of the authority <u>H. Miles</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>	



Grant Thornton

Our ref: MH/LTM/LAR/WKS144

Mrs Miles
Newton And Biggin Parish Council
22 Vicarage Hill
Clifton upon Dunsmore
Rugby
Warwickshire
CN23 0DG

12 September 2017

Dear Mrs Miles

**Newton And Biggin Parish Council
Audit for the year ended 31 March 2017**

Please find enclosed the certified Annual Return for Newton And Biggin Parish Council for the year ended 31 March 2017.

In accordance with the Audit Commission's scale of audit fees for small bodies there is an audit fee payable of £100.00. There are no additional fees.

You will be invoiced £100.00 plus VAT within the next few days. Please return your payment in line with the remittance advice you will receive with your invoice.

Notice of Conclusion of Audit

A copy of the Notice of Conclusion of Audit is enclosed for completion. Please note that you must publish the information on a free to access website*

As you may be aware, 2016/17 is the last year that Grant Thornton are your external auditors. From 2017/18 new external auditors have been appointed and they will be in touch with you in due course. Thank you for your assistance over the last 5 years and we wish you well for the future.

Yours sincerely

Grant Thornton UK LLP

*Parish Meetings without access to a public website must display the information in a conspicuous place in the area of the authority for at least 14 days.

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Chartered Accountants

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**This page is part of Section 3 - External auditor certificate and opinion 2016/17
Newton and Biggin Parish Council
External Auditor Report for the year ended 31 March 2017**

Matters reported

Accounting for joint committees in constituent bodies

In December 2014 the Department for Communities and Local Government sent a letter to all constituent bodies where there were joint arrangements informing them that from 1 April 2015, implementation of the Local Audit and Accountability Act 2014 meant that joint committees will no longer be required to have their accounts separately prepared and audited. The letter confirmed that the appropriate parts of the financial results of joint committees should already be reported in the accounts of their constituent bodies. The Joint Practitioners' Advisory Group publication, 'Governance and Accountability for Smaller Authorities in England, Section 5: Supporting information and practical examples, March 2017' sets out at a footnote to page 52, that although accounting statements for joint arrangements, which may include joint committees, are no longer required under legislation authorities should, however, understand the risks associated with how their share of the assets and liabilities is used by any joint arrangement in which they participate, as well as their share of annual income and expenditure employed in delivering the service managed by a joint arrangement. Authorities should also make sure that the appropriate shares of income, expenditure, assets and liabilities (including any year-end balances), are included as necessary within their own accounts. Joint arrangements are not bodies corporate and may not own assets, hold bank accounts in their own name, have employees or enter into any form of contract.

We reported last year that the Authority had not included any transactions or balances in respect of Clifton and Newton Joint Burial Committee in its accounts. The Authority has again not included any transactions or balances in respect of the Joint Burial Committee in its accounts. To comply with regulations the Burial Board are no longer allowed to prepare an Annual Return for the Joint Committee and the monies belonging to them should have been included in the accounts of each constituent body on a reasonable basis agreed by all parties from 2014/15 onwards.

The Authority should discuss an appropriate share of the joint committees transactions and balances with the other constituent body and restate the 2017 figures on next year's Annual Return and write 'Restated' beneath the £ sign on the 2017 column. Going forward, the Authority should include its share of the joint committee in its accounts.

In our view the response to Assertion 1, 3 and 7 on Section 1 of the 2016/17 Annual Return should have been 'No'.

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Matters Reported Continued

Council Tax Support Grant

We reported in our 2015/16 audit report that Council Tax Support Grant of £353 had been incorrectly included in Box 2. The Authority has again incorrectly included Council Tax Support Grant of £202 in Box 2 for 2016/17 and has not restated the comparative figures for 2015/16.

The Authority has not taken appropriate action on all matters raised in reports from the external auditor. In our view this is a further qualification to Assertion 7 on Section 1 of the Annual Return.

The correct figures are:

2015/16

Box 2 – Precept or Rates and Levies £9,703

Box 3 – Total other receipts £1,328

2016/17

Box 2 – Precept or Rates and Levies £11,798

Box 3 – Total other receipts £652

The Authority should restate the 2017 figures on next year's Annual Return and write "Restated" beneath the £ sign on the 2017 column.

Public rights

We reported in last year's External Auditor Certificate and Report that the period for the exercise of public rights for 2015/16 was not in line with the Regulations and proper practices and the Authority had failed to meet its statutory requirements as the period was shorter than the 30 working days required. In our view, the response to Assertion 4 on the Annual Governance Statement should be 'No'.

In future, the Authority must ensure that the Annual Return is approved and published to allow for the exercise of public rights in accordance with the Regulations and proper practices.

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Matters Reported Continued

Accounting for fixed assets - Expenditure in the year

Box 9 on Section 2 of the Annual Return has remained unchanged in 2016/17, however we have been supplied with other evidence to support Box 6, all other payments, which includes a purchase of a computer and software for £350.

The Authority should maintain a register of all assets purchased and disposed of and the value included in Box 9 of Section 2 of the Annual Return. The Authority should restate the 2017 figure in the 2018 annual return and write 'Restated' beneath the £ sign in the 2017 column.

Guidance on accounting for fixed assets is available in the NALC/SLCC publication 'Governance and Accountability for Smaller Authorities in England – A Practitioners Guide to Proper Practice (March 2017) sections 2.24 to 2.27 and 5.54 to 5.61

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

Annual Internal Auditor's Report

The Internal Auditor has answered 'No' to control objective A, regarding appropriate accounting records being kept properly throughout the year. This response has been given on the basis of a lack of accounting records throughout the year, although this has been rectified towards the year end and a comprehensive set of accounts have been produced.

The Internal Auditor has also answered 'No' to control objective G, regarding salaries to employees and allowances to members being paid in accordance with the smaller authority's approvals, and PAYE and NI requirements being properly applied. This is as a result of the writing back of out of date unpresented cheques, which has resulted in a negative figure entered in Box 4, staff costs in Section 2 of the Annual Return.

In addition the Internal Auditor has answered 'No' to control objective I, regarding periodic and year-end bank reconciliations, as there is no record of periodic bank reconciliations being carried out. The Internal Auditor has stated that the Authority has now rectified this issue moving forward, with periodic bank reconciliations being introduced at least prior to each meeting of the Authority.

Grant Thornton UK LLP

Grant Thornton UK LLP

Date 12 September 2017

Our ref WKS144