

NOTICE OF CONCLUSION OF AUDIT

(LOCAL AUDIT AND ACCOUNTABILITY ACT 2014
ACCOUNTS AND AUDIT REGULATIONS 2015)

FOR

Waldringfield Parish Council

NOTICE is hereby given that the audit for the
year ended 31 March 2017 was completed on

30 July 2017

and the accounts are now available for inspection by local electors
in accordance with Section 25 of the Local Audit and Accountability Act 2014.
The requisite information as defined by Section 13(1) of the Accounts and Audit

Regulations 2015 is/~~is not~~* displayed alongside this notice on the
Parish Website - waldringfield.onesuffolk.net

(* Please delete as necessary)

If the requisite information is not displayed alongside
this notice, it is available for inspection by appointment.

To arrange a viewing please contact

THE CLERK
pc.waldringfield@googlemail.com
OR
01255 678888

between the hours of 10.00 and 16.00

Dated: 10 AUGUST 2017

Signed: David Lines

(Responsible Financial Officer)

APPENDIX 6

Councils' Accounts: A Summary of Electors' Rights

The basic position

By law any person interested has the right to inspect a smaller authority's accounts. If you are entitled and registered to vote in local council elections then you (or your representative) also have the right to ask the appointed auditor questions about the smaller authority's accounts or object to an item of account contained within them.

The right to inspect the accounts

When your smaller authority has finalised its accounts for the previous financial year it must make them available for inspection. Smaller authorities must tell the public including advertising this on their website that the accounts and related documents are available to inspect. You then have 30 working days to look through the accounting statements in the annual return and any supporting documents. The 30 day period must include a common period of inspection, the first 10 working days of July during which all smaller authorities accounts are available to inspect. This will be 3-14 July 2017 for 2016/17 accounts. By arrangement you will be able to inspect and make copies of the accounts and the relevant documents. You may have to pay a copying charge.

The right to ask the auditor questions about the accounts

You can only ask the appointed auditor questions about the accounts. The auditor does not have to answer questions about the smaller authority's policies, finances, procedures or anything else not related to the accounts. Your question must be about the accounts for the financial year just ended. The auditor does not have to say whether they think something the smaller authority has done, or an item in its accounts, is lawful or reasonable. You can only ask the auditor questions during the period for the exercise of public rights.

The right to object to the accounts

If you think that the smaller authority has spent money that they shouldn't have, or that someone has caused a loss to the smaller authority deliberately or by behaving irresponsibly, you can object to an item of account by sending a formal 'notice of objection' to the auditor, to the address below. The notice must be in writing. In it you must tell the auditor why you are objecting and what you want the auditor to do about it. The auditor must reach a decision on your objection. If you are not happy with that decision, you can appeal to the courts.

You may also object if you think that there is something in the accounts that the auditor should discuss with the smaller authority or tell the public about in a 'public interest report'. **You must give your reasons in writing** to the auditor at the address below and send a copy to the smaller authority no later than the end of the period for the exercise of public rights. The auditor must then decide whether to take any action. The auditor does not have to, but usually will, give reasons for their decision and you cannot appeal to the courts.

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take these complaints to your local Citizens' Advice Bureau, local Law Centre or a solicitor.

What else you can do

Instead of objecting, you can give the auditor information that is relevant to their responsibilities. For example, you can simply tell the auditor if you think that something is wrong with the accounts or about waste and inefficiency in the way the smaller authority runs its services. You do not have to follow any set time limits or procedures. The auditor does not have to give you a detailed report of their investigation, but they will usually tell you the outcome.

A final word

Smaller authorities, and so local taxpayers, must meet the costs of dealing with questions and objections. In deciding whether to take your objection forward further, one of a series of factors the auditor must take into account is the costs that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts, against an auditor's decision, you will have to pay for the action yourself.

For more detailed guidance on electors' rights and the special powers of auditors, copies of the publication **Local Authority Accounts - a guide to your rights** are available from the National Audit Office's website.

If you wish to contact your smaller authority's appointed external auditor please write to: BDO LLP, Arcadia House, Maritime Walk, Ocean Village, Southampton, Hampshire SO14 3TL.

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of smaller authority here:

WALDRINGFIELD PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2017, that:

	Agreed		'Yes' means that this smaller authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this smaller authority to conduct its business or on its finances.	✓		has only done what it has the legal power to do and has complied with proper practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered the financial and other risks it faces and has dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this smaller authority and, where appropriate have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	NA
			✓
			has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.

This annual governance statement is approved by this smaller authority on:

09/05/2017

and recorded as minute reference:

1667-8 REFERENCE

Signed by Chair at meeting where approval is given:

[Signature]

Clerk:

[Signature]

*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:

WALDANEFIELD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	10482	12115	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	11999	12636	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2237	3947	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	5725	5261	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	~	-	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	6878	10418	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	12115	13019	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	12115	13019	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	37672	39417	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	-		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.
		X	

I certify that for the year ended 31 March 2017 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

[Signature]

Date

09/05/2017

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

09/05/2017

and recorded as minute reference:

M 1667-6 REFERENCE

Signed by Chair at meeting where approval is given:

[Signature]

Section 3 – External auditor report and certificate

In respect of:

Enter name of
smaller authority here:

WALDRINGFIELD 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:

(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

External auditor name

BDO LLP South

United Ki

Date

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)

Annual internal audit report 2016/17 to

Enter name of smaller authority here:

WALDRINGFIELD 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.	YES		
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	YES		
C. This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	YES		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	YES		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓ PETTY CASH NOT HELD
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.	YES		
H. Asset and investments registers were complete and accurate and properly maintained.	YES		
I. Periodic and year-end bank account reconciliations were properly carried out.	YES		
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.	YES		
K. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓ Not applicable

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)

Name of person who carried out the internal audit: T. BROWN (on behalf of HEELIS & LODGE)
 Signature of person who carried out the internal audit: T. Brown
 Date: 25/04/2017

*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).

Waldringfield Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes

Cost Centre A - Receipts

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Var	Estimated	Actual	Var	+/- under/over spend
28	Precept	12,636.00	12,636.00					
29	Council Tax Support Grant							
30	SCC Locality Grant	750.00	1,162.00	412				412
31	SCC Footpaths Grant	175.30	175.30					
32	Recycling							
33	Equipment Hire							
34	SCC Q of Life Budget							
35	SCDC Community Enabling Fund		1,000.00	1,000				1,000
36	Bank Interest	70.00	71.16	1				1
37	Grants and Donations		1,021.70	1,022				1,022
38	Advertising income	400.00	120.12	-280				-280
39	VAT Refund							
SUB TOTAL		14,031.30	16,186.28	2,155				2,155

Cost Centre B - Administration

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Var	Estimated	Actual	Var	+/- under/over spend
1	Salaries				5,150.00	4,601.48	549	549
2	PAYE/NI					659.20	-659	-659
3	Stationery/Mileage/Etc.				375.00	820.74	-446	-446
4	Post and telephone				120.00	52.08	68	68
5	Newsletter re 1972 LGA s142				480.00	769.60	-290	-290
6	Village Hall hire				250.00	250.00		
7	Insurance				490.00	495.83	-6	-6
8	Membership Subs re LGA s111				425.00	400.10	25	25
9	Audit				210.00	166.00	44	44
10	Chairman's Expenses				50.00		50	50
11	Training				200.00	75.00	125	125
12	Election Costs							
40	Website Annual Fee					63.98	-64	-64
SUB TOTAL					7,750.00	8,354.01	-604	-604

Cost Centre C - Playing Field/Recreational

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Var	Estimated	Actual	Var	+/- under/over spend
13	Handyman's Wages				495.00		495	495
14	Grass cutting (field)				720.00	420.00	300	300
15	Mole catching (field)				250.00	240.00	10	10
16	Repairs/Maintenance				1,050.00	746.18	304	304
17	Footpath Maintenance				450.00	240.00	210	210
18	Locality Grant Spend				750.00	2,067.05	-1,317	-1,317
19	SCC Quality of Life							
20	SCDC Community Enabling Fund					342.28	-342	-342
41	AONB Grant Payments					553.95	-554	-554
SUB TOTAL					3,715.00	4,609.46	-894	-894

Cost Centre D - Grants

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Var	Estimated	Actual	Var	+/- under/over spend
21	General Grants OSA06s9/LGA76:				400.00	400.00		
22	Church Field re OSA 1906 s9 & 1'				400.00	400.00		
23	Village Hall LGA 1976 s19				500.00	500.00		
24	All Saints Church OSA 1906 et al				500.00	500.00		
25	WildlifeGroup OSA 1906 S9				100.00	100.00		
SUB TOTAL					1,900.00	1,900.00		

Cost Centre E - s137

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Var	Estimated	Actual	Var	+/- under/over spend
27	S 137							
SUB TOTAL								

Cost Centre F - Miscellaneous

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Var	Estimated	Actual	Var	+/- under/over spend
26	Miscellaneous							
SUB TOTAL								

NET TOTAL		14,031.30	16,186.28	2,155	13,365.00	14,863.47	-1,498	657
V.A.T.			396.54			814.92		
GROSS TOTAL			16,582.82			15,678.39		

Waldringfield Parish Council

	Bank Reconciliation at 31/03/2017		
	Cash in Hand 01/04/2016		
			12,115.06
	ADD		
	Receipts 01/04/2016 - 31/03/2017		16,582.82
			28,697.88
	SUBTRACT		
	Payments 01/04/2016 - 31/03/2017		15,678.39
A	Cash in Hand 05/04/2017 (per Cash Book)		13,019.49
	Cash in hand per Bank Statements		
	Cash	04/05/2016	0.00
	Barclays Community Account	31/03/2017	5,863.72
	Ipswich Building Society	31/03/2017	7,658.57
			13,522.29
	Less unrepresented cheques As attached		502.80
			13,019.49
	Plus unrepresented receipts As attached		0.00
B	Adjusted Bank Balance		13,019.49

Payments in excess of £100 (excluding employee payments)

Waldringfield Parish Council PAYMENTS LIST

Voucher	Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
1	Newsletter re 1972 LGA s142	04/05/2016		Barclays Community A	100934	Newsletter	Betaprint Woodbridge Ltd	E	205.00	0.00	205.00
6	Village Hall hire	04/05/2016		Barclays Community A	100938	Village Hall Hire	Waldringfield Village Hall Tru	X	250.00	0.00	250.00
7	Locality Grant Spend	04/05/2016		Barclays Community A	100939	Recycling compound expenses	J Nunn	S	1,178.94	28.27	1,207.21
9	Mole catching (field)	04/05/2016		Barclays Community A	100940	Mole Treatment	Suffolk Coastal Noise	S	200.00	40.00	240.00
10	Repairs/Maintenance	10/05/2016		Barclays Community A	100940	Replacement dog bin	Suffolk Coastal Noise	S	215.00	43.00	258.00
13	SCDC Community Enabling F	11/06/2016		Barclays Community A	100942	CSW Signs	Mr D Lines	S	260.00	52.00	312.00
14	Locality Grant Spend	11/06/2016		Barclays Community A	100943	Speedar Traffic Radar Gun	Onsite Tools	S	845.00	169.00	1,014.00
15	Newsletter re 1972 LGA s142	11/06/2016		Barclays Community A	100944	Newsletter	Betaprint Woodbridge Ltd	E	136.80	0.00	136.80
16	Membership Subs re LGA s11	11/06/2016		Barclays Community A	100945	Annual Subscription	SALC	E	236.10	0.00	236.10
17	Village Hall LGA 1976 s19	11/06/2016		Barclays Community A	100946	Grant	Waldringfield Village Hall Tru	X	500.00	0.00	500.00
18	General Grants OSA06s9/LGA	11/06/2016		Barclays Community A	100947	Grant	Waldringfield Tennis Court Tr	X	400.00	0.00	400.00
19	WildlifeGroup OSA 1906 S9	11/06/2016		Barclays Community A	100948	Grant	Waldringfield Wildlife Group	X	100.00	0.00	100.00
20	Church Field re OSA 1906 s9	11/06/2016		Barclays Community A	100949	Grant	Waldringfield Church Field Tr	X	400.00	0.00	400.00
21	All Saints Church OSA 1906	11/06/2016		Barclays Community A	100950	Grant	Waldringfield PCC	X	500.00	0.00	500.00
26	PAYE/NI	07/07/2016		Barclays Community A	100954	PAYE & NI	HMRC	X	223.60	0.00	223.60
31	Stationery/Mileage/Etc.	05/08/2016		Barclays Community A	100958	Printing supplies	Mr D Lines	S	203.83	40.77	244.60
35	PAYE/NI	16/09/2016		Barclays Community A	100961	PAYE & NI	HMRC	X	145.20	0.00	145.20
36	Footpath Maintenance	16/09/2016		Barclays Community A	100962	Footpath cutting	Impact Landscaping	S	240.00	48.00	288.00
38	Grass cutting (field)	16/09/2016		Barclays Community A	100964	Grass-cutting -field	SCL Landscape Management	S	120.00	24.00	144.00
39	Grass cutting (field)	16/09/2016		Barclays Community A	100964	Grass-cutting -field	SCL Landscape Management	S	120.00	24.00	144.00
40	Audit	16/09/2016		Barclays Community A	100965	Audit Fee	BDO LLP	S	100.00	20.00	120.00
41	Insurance	19/09/2016		Barclays Community A	100966	Insurance	Community Action Suffolk	E	495.83	0.00	495.83
42	Newsletter re 1972 LGA s142	19/09/2016		Barclays Community A	100967	Newsletter	Betaprint Woodbridge Ltd	E	136.80	0.00	136.80
53	PAYE/NI	04/12/2016		Barclays Community A	100977	PAYE & NI	HMRC	X	145.20	0.00	145.20
54	Repairs/Maintenance	04/12/2016		Barclays Community A	100978	Play Equipment Repairs	Penland Leisure Products	S	235.20	47.04	282.24
55	Newsletter re 1972 LGA s142	04/12/2016		Barclays Community A	100979	Newsletter	Betaprint Woodbridge Ltd	E	152.25	0.00	152.25
71	PAYE/NI	13/03/2017		Barclays Community A	100993	PAYE & NI	HMRC	X	145.20	0.00	145.20
73	Stationery/Mileage/Etc.	13/03/2017		Barclays Community A	100994	Printing supplies	Mr D Lines	S	168.21	33.64	201.85
77	Newsletter re 1972 LGA s142	13/03/2017		Barclays Community A	100998	Newsletter	Betaprint Woodbridge Ltd	E	138.75	0.00	138.75
80	Stationery/Mileage/Etc.	13/03/2017		Barclays Community A	101001	Accounting Software License	Scribe 2000 Ltd	S	257.00	51.40	308.40
81	AONB Grant Payments	20/03/2017		Barclays Community A	100102	Bike Rack	J Elliot	S	134.95	26.99	161.94
82	AONB Grant Payments	31/03/2017		Barclays Community A	101003	Bike Rack	Lewis Culf	S	200.00	40.00	240.00
83	AONB Grant Payments	31/03/2017		Barclays Community A	100104	AONB Noticeboard	Signs for You	S	219.00	43.80	262.80
Total									9,007.86	731.91	9,739.77

WPC Asset Register at 31st March 2017

Asset	Value	Ins. Cover	Type
Playing Field	1	None	
Tennis Court	1	None	
Village Sign	1540	3000	All risks
Seats on beach x 9	2560	3150	Malicious Damage
Seat on Cliff Road	300	350	Malicious Damage
Seat by Bus Stop	250		Malicious Damage
Picnic Seat and Bench	1100	800	Malicious Damage
Playing Field Fencing	3600	None	
Safety Surfaces	4200	5000	Malicious Damage
Gates in Play Area	1200	1285	Impact only
Swing with cradle seats	2000	2500	Malicious Damage
Swing with flat seats	2000	2500	Malicious Damage
See-saw	1800	2000	Malicious Damage
Fort & Slide & Sandpit	3560	8000	Malicious Damage
Parallel Bars	700	857	Malicious Damage
Stepping Snake	1200	1392	Malicious Damage
Log Train	1000	1178	Malicious Damage
Goal Posts and Sockets	1860	1821	Malicious Damage
Tennis Court fencing	4600	10000	All risks
Tennis Court posts & net	550	500	All risks
Grit bins x 7	750	850	Malicious Damage
Projector	350	482	All risks
Lap Top	450	375	All risks
Defibrillator & Cabinet	2100	2100	All risks
Recycling compound	1200	NEW	
AONB Notice Board	220	NEW	
Bike rack	325	NEW	
TOTAL	39417		

HEELIS&LODGE

Local Council Services • Internal Audit

Internal Audit Report for Waldringfield Parish Council – 2016/17

Receipts: £16,582.82

Payments: £15,678.39

Reserves: £13,019.49

Annual Return Completion:

Section One: *No*

Section Two: *Yes, in draft*

Section Four: *Yes, completed by the Internal Auditor*

The following Internal Audit was carried out on the adequacy of systems of control. The following recommendations/comments have been made:

Proper book-keeping Cash Book, regular reconciliation of books and bank statements. Supporting vouchers, invoices and receipts

The Cash Book (the Payments List and the Receipts List) is referenced and provides a clear audit trail. Supporting paperwork is in place and well referenced.

VAT payments are tracked and identified within the End-of-year accounts. No payments under Section 137 of the Local Government Act 1972 were recorded in the year.

Following consultation with the Clerk regarding the End-of-year Accounts presented to Internal Audit, a small number of adjustments were agreed. Following these adjustments, Internal Audit confirmed the correctness of the Cash Book, the End-of-Year Accounts, the Bank Reconciliation and the entries in Section 2 of the Annual Return.

A sample of transactions in the Cash Book was examined and found to be in good order.

Financial regulations Standing Orders and Financial Regulations

Tenders

Appropriate payment controls including acting within the legal framework with reference to council minutes

Identifying VAT payments and reclamation

Cheque books, paying in books and other relevant documents

Standing Orders in place: *Yes, reviewed and up-dated by the Council at its meeting on 8 November 2016 (Minute 10 refers).*

Contact details:
Heelis & Lodge
52 Parkway, Wickham Market, Suffolk, IP13 0SS
Tel: 07732 681125
Email: heather@heelis.eu

Financial Regulations in place: *Yes, reviewed and up-dated by the Council at its meeting on 8 November 2016 (Minute 10 refers).*

VAT reclaimed during the year: *Re-imburement from HMRC of £396.54 VAT paid during the period 1 March 2015 to 31 March 2016 was received at bank on 30 June 2016.*

Appointment of RFO: *The re-appointment of the Clerk and RFO was confirmed by the Council at the meeting held on 10 May 2016 (Minute 13 refers).*

Use of the General Power of Competence: *Not Applicable.*

Data Protection registration: *The Council is registered for the provision of Council services (Registration ZA099179, expiring on 11 February 2018 refers).*

Council Minutes: *The Minutes of Council meetings are well presented and provide a clear record of Council's decisions.*

Risk Assessment

Appropriate procedures in place for the activities of the council

Risk Assessment document in place: *The Annual Risk Assessment and Management document was reviewed and approved by the Council at its meeting on 10 January 2017 (Minute 15 refers).*

The Council accordingly complied with the Accounts and Audit Regulations, which require a review by the full Council at least once a year of the effectiveness of the Council's system of internal control, which includes the arrangements for management of risk, with the review Minuted accordingly.

Insurance was in place for the year of audit. The level of Fidelity Guarantee (Employee Dishonesty) cover is £25,000 which meets the recommended guidelines of year end balances plus 50% of the precept.

Transparency Code

Compliance for smaller councils with income/expenditure under £25,000.

Smaller Council: *Yes*

Website: <http://waldringfield.onesuffolk.net/parish-council/>

Smaller authorities should publish on their website:

a) all items of expenditure above £100

Published – Yes

b) end of year accounts (By 1 July)

2015/16 Annual Return, Section One Published – Yes

- c) annual governance statement (By 1 July)
2015/16 Annual Return, Section Two Published – Yes
- d) internal audit report (By 1 July)
2015/16 Annual Return, Section Four Published – Yes
- e) list of councillor or member responsibilities
Published – Yes
- f) the details of public land and building assets (By 1 July)
Published – Yes
- g) Minutes, agendas and meeting papers of formal meetings
Published – Yes

The Council met the requirements of the Transparency Code in the year.

Budgetary controls

Verifying the budgetary process with reference to council minutes and supporting documents

Precept 2016/17: *£12,636* Date: *8 December 2015 (Minute 9 refers)*

Precept 2017/18: *£12,752* Date: *13 December 2016 (Minute 6 refers)*

Satisfactory budgetary procedures are in place. The precept was agreed in full Council and the precept decision has been clearly Minuted. The Clerk ensures the Council is aware of responsibilities, commitments, forward planning and the need for adequate reserves. Budget papers are prepared to ensure councillors have sufficient information to make informed decisions.

Income controls

Precept and other income, including credit control mechanisms

Income controls were checked; income received and banked was cross referenced with the Cash Book and bank statements.

Petty Cash

Associated books and established system in place

Petty Cash is not held; an expenses system is in place with supporting paperwork.

Payroll controls

PAYE and NIC in place where necessary.
Compliance with Inland Revenue procedures
Records relating to contracts of employment

PAYE System in place: Yes, the Council is operating Real Time Information in accordance with HMRC regulations. Regular payments have been made to HMRC.

Asset control	<p>Inspection of asset register and checks on existence of assets Cross checking on insurance cover</p> <p><i>An Asset Register is in place and records the cost value/proxy value of assets in accordance with Regulations. The total asset value of £39,417 as at 31 March 2017 reflects the additions during the year of the Recycling compound, AONB Notice Board and Bike rack.</i></p>
Bank Reconciliation	<p>Regularly completed and cash books reconcile with bank statements</p> <p><i>The Barclays Community (Current) Account bank statement as at 31 March 2017 and the Ipswich Building Society pass book statement as at 31 March 2017 are correctly recorded within the Bank Reconciliation.</i></p>
Year-end procedures	<p>Appropriate accounting procedures are used and can be followed through from working papers to final documents Verifying sample payments and income Checking creditors and debtors where appropriate.</p> <p><i>End-of-Year accounts were prepared on a Receipts and Payments basis. Sample audit trails were undertaken and were found to be in order.</i></p>
Sole Trustee	<p>The Council has met its responsibilities as a trustee</p> <p><i>The Council is not a sole trustee.</i></p>
Internal Audit Procedures	<p><i>The Council has satisfactory internal financial controls in place. Cheque stubs and invoices are initialled by signatories. The Clerk provides financial reports to council meetings. Councillors are provided with information to enable them to make informed decisions.</i></p> <p><i>The Internal Audit report for the previous year (2015/16) was considered and approved by the Council at its meeting on 10 May 2016 (Minute 8 refers). The report had put forward the following recommendations:</i></p> <ul style="list-style-type: none"> <i>a) The Council's Standing Orders and Financial Regulations should be up-dated during 2016/17. This has been addressed.</i> <i>b) Identify the legislative powers used for the payment made under the heading of General Grants. This has been addressed.</i> <p><i>The Council reviewed the effectiveness of the internal audit at a meeting held on 10 May 2016 (Minute 10 refers), when Heelis & Lodge was re-appointed as the Council's Internal Auditors for the year 2016/17.</i></p>
External Audit	<p><i>The report by the External Auditors, BDO LLP, for the previous year (2015/16) was received and approved by the Council at its meeting on</i></p>

20 September 2016 (Minute10 refers). No significant issues were raised in the report.

Additional Comments

- *The Annual Parish Council meeting was held on 10 May 2016, within the required timescale. The first item of business was the Election of Chairman, in accordance with Standing Orders.*
- *I would like to record my appreciation to the Clerk to the Council for his assistance during the course of the audit work.*

**Trevor Brown
for
Heelis & Lodge**

25 April 2017

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