

**Annual Report by the
Internal Auditor for Assington Parish Council
For the 2017/18 Financial Year**

Carried out by: Simon John White of 20 The Street, Assington, Sudbury, Suffolk, CO10 5LJ.

Report to Assington Parish Council (APC)

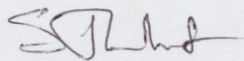
Acting independently and on the basis of an assessment of risk, I carried out a selective assessment of the compliance with the relevant procedures and controls expected to be in operation during the financial year ended 31st March 2018.

In following the process outlined within the Annual Return, I submit the following report:

- Appropriate books of accounts were kept throughout the period under review with all receipts and payments, including VAT, being correctly approved and accounted for in the cashbook.
- Remittances and invoices supported all receipts and payments.
- The Bank reconciliation and budget was regularly monitored throughout the year as well as the Bank Statement being checked against the reconciliation at each council meeting.
- There were no petty cash items in the period reviewed.
- The annual precept requirement was based on a sound budgetary process and agreed at the APC meeting of 27th November 2017.
- The Asset Register has been properly maintained and insurance risk assessed against the total value.
- Salary and allowances paid to the Clerk are in accordance to your approvals and in line with the Inland Revenue dispensation received on 19th December 2005.
- The year-end accounts have been prepared on a correct accounting basis, agreed with the cashbook and supported by an adequate audit trail. The year-end Bank Statement has also been prepared correctly.
- APC does not act as a sole trustee and therefore has no responsibilities as a trustee.
- All APC meetings were carried out correctly with members declaring interests where appropriate.
- The risk assessment is appropriate for the activities of the council.

On the basis of my examination, it is my opinion that the system of internal controls is adequate and effective for Assington Parish Council's needs and planned coverage.

S. J. White



9th May 2018

Section 2 – Accounting Statements 2017/18 for

ASSINGTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	10535	11019	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records. <i>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.</i>
2. (+) Precept or Rates and Levies	7568	7800	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	2680	4755	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	2288	3370	<i>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.</i>
5. (-) Loan interest/capital repayments	1573	1573	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	5903	3408	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	11019	15223	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	11019	15223	<i>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.</i>
9. Total fixed assets plus long term investments and assets	21585	21585	<i>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.</i>
10. Total borrowings	3079	1553	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
		✓	<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

Jan M. Hutton
Date 12/04/18

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

21/05/18

and recorded as minute reference:

18/053.C

Signed by Chairman of the meeting where approval of the Accounting Statements is given

* *[Signature]* REQUIRED