CLAVERDON PARISH COUNCIL

NOTICE OF CONCLUSION OF AUDIT
Annual Return year ended 31st March 2018
Section 20(2) & 25 of the Local Audit and Accountability Act 2014

ACCOUNTS AND AUDIT REGULATION 2015 (SI 2015 No 234)

1. The audit of accounts for Claverdon Parish Council for the year ended 31st March 2018 has been completed and the accounts been published.

2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Claverdon Parish Council on application to:

   Name: Margo Key
   Position: Parish Clerk & Financial Officer
   Address: Sunview Cottage, High Cross, Shrewley, Warwick CV35 7BE
   Tel. No. 01926 842089    Email: ClaverdonPC@gmail.com

3. For the year ending 31st March 2018, inspection of these documents will be available by prior arrangement with the Parish Clerk at a mutually convenient time.

4. Copies of documents are available for purchase by any person on payment of a reasonable sum for each copy of the Annual Governance & Accountability Return.

Date of Announcement – 12 October 2018

Announcement made by –

Michael N. Wilcox
Responsible Financial Officer.
Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

<table>
<thead>
<tr>
<th>Agreed</th>
<th>Yes</th>
<th>No*</th>
<th>‘Yes’ means that this authority:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.</td>
<td>✓</td>
<td></td>
<td>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</td>
</tr>
<tr>
<td>2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.</td>
<td>✓</td>
<td></td>
<td>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</td>
</tr>
<tr>
<td>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 authority to conduct its business or manage its finances.</td>
<td>✓</td>
<td></td>
<td>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</td>
</tr>
<tr>
<td>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.</td>
<td>✓</td>
<td></td>
<td>during the year gave all persons interested the opportunity to inspect and ask questions about this authority’s accounts.</td>
</tr>
<tr>
<td>5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.</td>
<td>✓</td>
<td></td>
<td>considered and documented the financial and other risks it faces and dealt with them properly.</td>
</tr>
<tr>
<td>6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.</td>
<td>✓</td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>7. We took appropriate action on all matters raised in reports from internal and external audit.</td>
<td>✓</td>
<td></td>
<td>responded to matters brought to its attention by internal and external audit.</td>
</tr>
<tr>
<td>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 authority and, where appropriate, have included them in the accounting statements.</td>
<td>✓</td>
<td></td>
<td>disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.</td>
</tr>
<tr>
<td>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.</td>
<td>Yes</td>
<td>No</td>
<td>N/A  has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.</td>
</tr>
</tbody>
</table>

*Please provide explanations to the external auditor on a separate sheet for each ‘No’ response. Describe how the authority will address the weaknesses identified.

This Annual Governance Statement is approved by this authority and recorded as minute reference: 14.2.1 REFERENCE dated 5th June 2018.

Signed by the Chairman and Clerk of the meeting where approval is given:

Chairman

Clerk

Other information required by the Transparency Codes (not part of Annual Governance Statement)

Authority web address: ClaverdonPC@gmail.com

Annual Governance and Accountability Return 2017/18 Part 3 Page 4 of 6
**Section 2 – Accounting Statements 2017/18 for**

**CLAVERDON PARISH COUNCIL**

**ENTER NAME OF AUTHORITY**

<table>
<thead>
<tr>
<th>Year ending</th>
<th>Notes and guidance</th>
</tr>
</thead>
<tbody>
<tr>
<td>31 March 2017</td>
<td>31 March 2018</td>
</tr>
<tr>
<td><strong>1. Balances brought forward</strong></td>
<td>54720</td>
</tr>
<tr>
<td><strong>2. (+) Precept or Rates anc Levies</strong></td>
<td>23785</td>
</tr>
<tr>
<td><strong>3. (+) Total other receipts</strong></td>
<td>13344</td>
</tr>
<tr>
<td><strong>4. (-) Staff costs</strong></td>
<td>6889</td>
</tr>
<tr>
<td><strong>5. (-) Loan interest/capital repayments</strong></td>
<td>0</td>
</tr>
<tr>
<td><strong>6. (-) All other payments</strong></td>
<td>27646</td>
</tr>
<tr>
<td><strong>7. (=) Balances carried forward</strong></td>
<td>57314</td>
</tr>
</tbody>
</table>

**8. Total value of cash and short term investments**

| 57314
| 59890

**9. Total fixed assets plus long term investments and assets**

| 50,635
| 50,510

**10. Total borrowings**

| 0
| 0

**11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)**

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>✓</td>
</tr>
</tbody>
</table>

**N.B.** The figures in the accounting statements above do not include any Trust transactions.

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

**Date**

5th June 2018

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

5th June 2018

and recorded as minute reference:

14 - 3 reference

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

5th June 2018
Section 3 – External Auditor Report and Certificate 2017/18

In respect of Claverdon Parish Council WA0060

1 Respective responsibilities of the body and the auditor
This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with Proper Practices which:
- summarises the accounting records for the year ended 31 March 2018; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.
Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability 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 External auditor report 2017/18
Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

We have not yet completed our review work on the AGAR and supporting documentation. A final report detailing any qualifications and 'other' matters will be provided with the certificate of completion, following finalisation of the review.

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

We have not yet completed our review work on the AGAR and supporting documentation. A final report detailing any qualifications and 'other' matters will be provided with the certificate of completion, following finalisation of the review.

3 External auditor certificate 2017/18
We do not certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2018

We do not certify completion because:

We must complete our review work before certifying the completion of our review and the discharging of our responsibilities.

External Auditor Name
PKF LITTLEJOHN LLP

External Auditor Signature

Date 28/09/2018

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2017/18 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)
Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with Proper Practices which:

- summarises the accounting records for the year ended 31 March 2018; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability 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.

External auditor report 2017/18

On 28 September 2018 we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2018. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The smaller authority has disclosed that it made proper provision during the year 2017/18 for the exercise of public rights, by answering 'Yes' to Section 1, Assertion 4. However, as was reported last year, we are aware that it failed to do this and therefore should have answered 'No' to this assertion. It has also disclosed that it took appropriate action on all matters raised in reports from internal and external audit, by answering 'Yes' to Section 1, Assertion 7, which, on the basis of the above, is not correct.

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

None

External auditor certificate 2017/18

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2018.

PKF Littlejohn LLP
09/10/2018
NOTICE OF CONCLUSION OF AUDIT
Accounts year ended 31st March 2017

THE ACCOUNTS AND AUDIT REGULATION 2015 (SI 2015 No 234)
The Local Audit and Accountability Act 2014

1. Date of Announcement – 16th October 2017
2. Notice of conclusion of Audit and publication of accounts.
The Audit of the authorities accounts for the above year has been concluded on 12th September 2017 by Grant Thornton UK LLP.
The annual governance statement, accounting statements and the external Auditor Certificate and report (the Annual Return) have been published.

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 no less than 5 years from the date of this notice.

3. Section 25 of the Local Audit and Accountability Act 2014 provides for the exercise of public rights to inspect the Statement of Accounts:

   • Local Government Electors and their representatives have rights to make copies of:
   • The accounting Statements
   • The external auditor’s opinion and certificate of completion
   • Any public interest report relating to the authority, and
   • Any recommendation relating to the authority

For the year ending 31 March 2017 these documents will be available by prior arrangement and on reasonable notice at any mutually convenient time, to the person in paragraph 4 below.

4. Person to which you can apply to inspect accounts and availability
Name : Robert Lees
Position : Parish Clerk.
Address : 90 Station Road, Hatton, Warwick CV35 8XJ
Tel. No. 01926 842474 e-mail : ClaverdonPC@gmail.com.

Michael Wilcox
Responsible Financial Officer.
Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

CLAVERDON 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:

<table>
<thead>
<tr>
<th></th>
<th>Agreed</th>
<th>Yes</th>
<th>No*</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.</td>
<td>✔</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.</td>
<td>✔</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>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.</td>
<td>✔</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.</td>
<td>✔</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>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.</td>
<td>✔</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.</td>
<td>✔</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>We took appropriate action on all matters raised in reports from internal and external audit.</td>
<td>✔</td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>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.</td>
<td>✔</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td>Yes</td>
<td>No</td>
<td>NA</td>
</tr>
</tbody>
</table>

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

6th June 2017

and recorded as minute reference:

10.1.2.1

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  

**CLAVERDON PARISH COUNCIL**

<table>
<thead>
<tr>
<th>Notes and guidance</th>
<th>Year ending</th>
<th>Year ending</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>31 March 2016 £</td>
<td>31 March 2017 £</td>
</tr>
<tr>
<td>1. Balances brought forward</td>
<td><strong>52,936</strong></td>
<td><strong>54,720</strong></td>
</tr>
<tr>
<td>2. (+) Precept or Rates and Levies</td>
<td><strong>23,170</strong></td>
<td><strong>23,785</strong></td>
</tr>
<tr>
<td>3. (+) Total other receipts</td>
<td><strong>8,039</strong></td>
<td><strong>13,344</strong></td>
</tr>
<tr>
<td>4. (-) Staff costs</td>
<td><strong>6,886</strong></td>
<td><strong>6,889</strong></td>
</tr>
<tr>
<td>5. (-) Loan interest/capital repayments</td>
<td><strong>NIL</strong></td>
<td><strong>NIL</strong></td>
</tr>
<tr>
<td>6. (-) All other payments</td>
<td><strong>22,639</strong></td>
<td><strong>27,646</strong></td>
</tr>
<tr>
<td>7. (=) Balances carried forward</td>
<td><strong>54,720</strong></td>
<td><strong>57,314</strong></td>
</tr>
</tbody>
</table>

**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.**

**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.**

**Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.**

**Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.**

**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.**

**Total expenditure or payments of capital and interest made during the year on the smaller authority’s borrowings (if any).**

**Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).**

**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 | **54,720** | **57,314** |

**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 | **62,632** | **63,093** |

**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 | **NIL** | **NIL** |

**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 positions in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or property present receipts and payments, as the case may be.

Signed by Responsible Financial Officer: ___________________________

Date: 29/05/2017

---

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

and recorded as minute reference: 10.1.17

Signed by Chair at meeting where approval is given: ___________________________

---

Page 3 of 6
Section 3 – External auditor report and certificate

In respect of:  

Enter name of smaller authority here:  

CLEVERTON 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  

External auditor name  

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

Period of Public Rights
The Council must provide for the exercise of public rights as set out in Sections 26 and 27 of the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015. The Regulations require the Authority to approve and publish the Annual Governance Statement and the Accounting Statement alongside a Notice of commencement and a Declaration of status of accounts to allow it to commence the period for the exercise of public rights so that it includes the first ten working days of July.

The Council published its Notice indicating the period for the exercise of public rights commenced on 13 June 2017 and ended on 22 July 2017. This is less than the 30 working days as required by the Regulations. For any days under those 30 working days, a member of the public has been denied their rights in respect of objection, inspection and questioning of the external auditor. The Council is therefore unable to demonstrate that it made proper provision for the exercise of public rights in 2016/2017. This represents a significant governance weakness.

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

Petty Cash System
The internal auditor has answered 'Yes' to Objective F in relation to petty cash. This should state 'Not covered' as the Council does not operate a petty cash system.

The Council should ensure that the internal auditor's report is reviewed before sending the Annual return to the external auditors. The Council should minute this process. If there are any errors in the internal auditors report it should either be amended by the Internal Auditor or the Council should provide an explanation for the error.
Grant Thornton

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

Period of Public Rights
The Council must provide for the exercise of public rights as set out in Sections 26 and 27 of the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015. The Regulations require the Authority to approve and publish the Annual Governance Statement and the Accounting Statement alongside a Notice of commencement and a Declaration of status of accounts to allow it to commence the period for the exercise of public rights so that it includes the first ten working days of July.

The Council published its Notice indicating the period for the exercise of public rights commenced on 13 June 2017 and ended on 22 July 2017. This is less than the 30 working days as required by the Regulations. For any days under those 30 working days, a member of the public has been denied their rights in respect of objection, inspection and questioning of the external auditor. The Council is therefore unable to demonstrate that it made proper provision for the exercise of public rights in 2016/2017. This represents a significant governance weakness.

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

Petty Cash System
The internal auditor has answered 'Yes' to Objective F in relation to petty cash. This should state 'Not covered' as the Council does not operate a petty cash system.

The Council should ensure that the internal auditor's report is reviewed before sending the Annual return to the external auditors. The Council should minute this process. If there are any errors in the internal auditors report it should either be amended by the Internal Auditor or the Council should provide an explanation for the error.
This page is part of Section 3 - External auditor certificate and opinion 2016/17
Claverdon 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 Claverdon Parish Council continued

Date of approval
The date of approval box in Section 2, the Accounting statements, has been signed by the Chair rather than having a date entered. The Clerk has confirmed that this should read 6 June 2017 and has provided minutes to support this. The Council should ensure that the Annual Return is reviewed in its entirety and complete before its submission for review.

Grant Thornton UK LLP
Date 12 September 2017

Our ref WKS060