



Waldringfield

Parish Council

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1702 Minutes of the Annual Parish Council Meeting held on Tuesday 15 May 2018

Present: Councillors Kay, Videlo, Elliot, Matheson, Gold, Lyon and Archer

1. **Election of Chairman:** Cllr Ian Kay proposed by Cllr Elliot, seconded by Cllr Archer, all **AGREED**. Cllr Ian Kay **declared office**.
2. To **MOVE** the suspension of **Standing Order 5j** – Content and Order of Business at the Annual Meeting – to enable policies and similar items to be reviewed in detail later in the year. Proposed by Cllr Kay, seconded by Cllr Videlo, **AGREED** by all
3. **Register of Interests:** The Clerk reminded councillors of their obligation to update their register entries both in paper form and on-line as and when any changes in their declarable interests arise - **NOTED**
4. **Election of Vice-Chairman:** Cllr Alyson Videlo, proposed by Cllr Archer, seconded by Cllr Kay, all **AGREED**
5. To **RECEIVE** Apologies and approval for reasons of absence – Cllr Reid (holiday) SCC Cllr O'Brien and SCDC Cllr Harvey.
6. **Reports and Approval of End of Year Accounts 31/03/2018.** It was resolved to accept the end of year financial position and Fixed Asset Register valuation - proposed by Cllr Kay seconded by Cllr Archer, all **AGREED**. Accounts signed by Chairman and Clerk/RFO.
7. To **RECEIVE** and **APPROVE** the report of the Internal Auditor 2017/18, Proposed by Cllr Kay, seconded by Cllr Elliot, **AGREED** by all.
8. To **CONFIRM** and **SIGN** the Certificate of Exemption from a limited assurance review (External Audit 2017/18) under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015. Proposed by Cllr Videlo, seconded by Cllr Gold, **AGREED** by all
9. **To approve Annual Return for year ended 31 March 2018**, Section 1, Annual Governance Statement, Section 2 Accounts - completed and approved. Proposed by Cllr Kay, seconded by Cllr Matheson, all **AGREED**. Completed and signed by the Chairman and Clerk/RFO.
10. **To confirm the appointment of Internal Auditor.** After consideration of the work of the Internal Auditor, Cllr Archer proposed that Heelis & Lodge be appointed Internal Auditor for year ending 31 March 2019. Seconded by Cllr Kay, all **AGREED**.
11. **To confirm/appoint bank and building society authorised signatories** Cllrs Kay, Archer Matheson and Reid to remain, any 2 of 4. Proposed by Cllr Videlo and all **AGREED**.
12. **Appointment of Councillors/Officers/Others** to specific responsibilities was **resolved** as follows:

1. SALC	Cllr Elliot	9.Website Management	Cllr Videlo/Clerk
2. Footpaths	Cllr Gold	10. Village Hall	Cllr Lyon
3. Tree Warden	Mrs Fisher-Kay	11. Tennis Club	Cllr Archer
4. Flood defences	Messrs Smith (Flood Warden) Morgan and Lyon (Deputy Flood Wardens)	12. Fairway Committee	Cllrs Matheson& Gold
5. Emergency Planning	Cllrs Lyon (flood warning) and Kay (documentation)	13. Playing Field	Cllrs Archer and Reid
6. Planning Group	Cllrs Elliot, Matheson & Gold	14. Church Field	Cllrs Gold & Elliot
7. Community Policing	Cllr Videlo	15. WALGA	Cllr Kay
8. Parish Liaison	Cllr Kay	16. Parish Plan	Cllrs Kay & Elliot

N.B. The Village Safety Group was discontinued. Subject to acceptance by non-councillors, these appointments were proposed en-bloc by Cllr Kay, seconded by Cllr Videlo all **AGREED**

13. **It was resolved** to confirm the appointment of Mr David Lines as **Clerk and RFO**. Proposed by Cllr Kay, seconded by Cllr Videlo, all **AGREED**.

The Chairman closed the Meeting at 8.10pm.

Item 6—next four pages

DRAFT ONLY

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8 April 2018 (2017-2018)

**Waldringfield Parish Council
STATEMENT OF ACCOUNTS**

	RECEIPTS		PAYMENTS
Balance at Bank	13,019.49		
Salaries		4,363.80	
PAYE/NI		1,089.80	
Stationery/Mileage/Etc.		346.52	
Post and telephone		91.54	
Newsletter re 1972 LGA s142		475.88	
Village Hall hire		250.00	
Insurance		420.76	
Membership Subs re LGA s111		413.86	
Audit		208.00	
Chairman's Expenses		18.84	
Training		136.50	
Grass cutting (field)		780.00	
Mole catching (field)		100.00	
Repairs/Maintenance		2,540.43	
Footpath Maintenance		240.00	
SCDC Community Enabling Fund		1,075.09	
General Grants		220.00	
Church Field		400.00	
Village Hall LGA		500.00	
All Saints Church		750.00	
WildlifeGroup		100.00	
Miscellaneous		70.50	
Precept	12,752.00		
SCC Footpaths Grant	175.30		
SCDC Community Enabling Fund	2,762.00		
Bank Interest	57.44		
Grants and Donations	544.00		
Advertising income	441.60		
Website/Scribe Fees		262.25	
Professional Services		650.00	
VAT	814.82		796.55
		17,547.26	16,299.90
Closing Balances:			
Balances in Bank Account			14,266.85
TOTAL		30,566.75	30,566.75

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	Variance	Estimated	Actual	Variance	+/- Under/over spend
28	Precept	12,636.00	12,752.00	116				116
29	Council Tax Support Grant							
30	SCC Locality Grant	750.00		-750				-750
31	SCC Footpaths Grant	175.30	175.30					
32	Recycling							
33	Equipment Hire							
34	SCC Q of Life Budget							
35	SCDC Community Enabling Fund	500.00	2,762.00	2,262				2,262
36	Bank Interest	70.00	57.44	-13				-13
37	Grants and Donations	544.00	544.00					
38	Advertising income	400.00	441.60	42				42
39	VAT Refund							
SUB TOTAL		15,075.30	16,732.34	1,657				1,657

Cost Centre B - Administration

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend
1	Salaries				4,365.00	4,363.80	1	1
2	PAYE/NI				1,090.00	1,089.60	0	0
3	Stationery/Mileage/Etc.				500.00	346.52	153	153
4	Post and telephone				50.00	91.54	-42	-42
5	Newsletter re 1972 LGA s142				650.00	475.66	174	174
6	Village Hall hire				250.00	250.00		
7	Insurance				500.00	420.76	79	79
8	Membership Subs re LGA s111				425.00	413.86	11	11
9	Audit				166.00	208.00	-42	-42
10	Chairman's Expenses				50.00	18.84	31	31
11	Training				200.00	136.50	64	64
12	Election Costs							
40	Website/Scribe Fees				329.00	262.25	67	67
42	Professional Services				650.00	650.00		
SUB TOTAL					9,225.00	8,727.33	498	498

Cost Centre C - Playing Field/Recreational

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend
13	Handyman's Wages							
14	Grass cutting (field)				720.00	780.00	-60	-60
15	Mole catching (field)				200.00	100.00	100	100
16	Repairs/Maintenance				1,000.00	2,540.43	-1,540	-1,540
17	Footpath Maintenance				450.00	240.00	210	210
18	Locality Grant Spend				750.00		750	750
19	SCC Quality of Life							
20	SCDC Community Enabling Fund				1,313.00	1,075.09	238	238
41	AONB Grant Payments							
SUB TOTAL					4,433.00	4,735.52	-303	-303

Cost Centre D - Grants - s137/72 & s19 MPA76

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend
21	General Grants				150.00	220.00	-70	-70
22	Church Field				400.00	400.00		
23	Village Hall LGA				500.00	500.00		
24	All Saints Church				750.00	750.00		
25	Wildlife Group				100.00	100.00		
SUB TOTAL					1,900.00	1,970.00	-70	-70

Cost Centre F - Miscellaneous

Code	Title	Receipts			Payments			Net Position
		Estimated	Actual	Variance	Estimated	Actual	Variance	+/- Under/over spend
26	Miscellaneous					70.50	-71	-71
SUB TOTAL						70.50	-71	-71

NET TOTAL	15,075.30	16,732.34	1,657	15,558.00	15,503.35	55	1,712
V.A.T.		814.92			796.55		
GROSS TOTAL		17,547.26			16,299.90		

Waldringfield Parish Council

RECEIPTS LIST

Voucher Code	Date	Minute	Bank	Receipt No	Description	Customer	VAT Type	Net	VAT	Total
1 Grants and Donations	25/04/2017		Bardays Community A		ADNR Grant	AONB Suffolk Coast and Hea	X	219.00	0.00	219.00
2 Grants and Donations	25/04/2017		Bardays Community A		ADNR Grant	AONB Suffolk Coast and Hea	X	325.00	0.00	325.00
3 Precept	25/04/2017		Bardays Community A		Precept payment	SCDC	X	6,376.00	0.00	6,376.00
4 SCDC Community Enabling F	25/04/2017		Bardays Community A		SCDC Community Grant	SCDC	X	500.00	0.00	500.00
5 Advertising Income	04/05/2017		Bardays Community A		Advertising Income	E of E Co-op	E	96.00	0.00	96.00
6 VAT Refund	09/06/2017		Bardays Community A		VAT Refund	HMRC	R	0.00	814.92	814.92
7 Advertising Income	22/06/2017		Bardays Community A		Advertising Income	DI Taylor	E	12.00	0.00	12.00
8 Advertising Income	22/06/2017		Bardays Community A		Advertising Income	DI Taylor	E	12.00	0.00	12.00
9 Advertising Income	09/09/2017		Bardays Community A		Advertising Income	Mark Woodmansee	X	36.00	0.00	36.00
10 Advertising Income	09/09/2017		Bardays Community A		Advertising Income	Independent People Homeca	X	122.40	0.00	122.40
11 Advertising Income	09/09/2017		Bardays Community A		Advertising Income	Collins and Curtis Masonry	X	163.20	0.00	163.20
12 Precept	05/10/2017		Bardays Community A		Precept payment	SCDC	X	6,376.00	0.00	6,376.00
13 SCC Footpaths Grant	06/10/2017		Bardays Community A		Grant	Suffolk C C	X	175.30	0.00	175.30
14 Bank Interest	08/01/2018		Ipswich Building Socie		Bank Interest	Ipswich Building Society	X	57.44	0.00	57.44
15 SCDC Community Enabling F	28/03/2018		Bardays Community A	592593	SCDC Community Grant	SCDC	X	2,262.00	0.00	2,262.00
Total								16,732.34	814.92	17,547.26

N.B. Payments in excess of £100 and excluding salaries

Waldringfield Parish Council

PAYMENTS LIST

Voucher Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
10 Membership Subs re LGA s11	04/05/2017		Bardays Community A	101011	Annual Subscription	SALC	E	242.86	0.00	242.86
11 Grass cutting (field)	11/05/2017		Bardays Community A	101012	Grass-cutting -field	SCL Landscape Management	S	120.00	24.00	144.00
12 Church Field	11/05/2017		Bardays Community A	101013	Grant	Waldringfield Church Field Tr	X	400.00	0.00	400.00
16 PAYE/NI	09/06/2017		Bardays Community A	101016	PAYE & NI	HMRC	X	272.40	0.00	272.40
17 Village Hall LGA	09/06/2017		Bardays Community A	101017	Grant	Waldringfield Village Hall Tru	X	500.00	0.00	500.00
18 Grass cutting (field)	09/06/2017		Bardays Community A	101018	Grass-cutting -field	SCL Landscape Management	S	120.00	24.00	144.00
19 Newsletter re 1972 LGA s142	09/06/2017		Bardays Community A	101019	Newsletter	Betaprint Woodbridge Ltd	Z	135.66	0.00	135.66
20 Professional Services	09/06/2017		Bardays Community A	101020	Planning Advice	Cerda Planning	S	650.00	130.00	780.00
26 Grass cutting (field)	06/07/2017		Bardays Community A	101025	Grass-cutting -field	SCL Landscape Management	S	120.00	24.00	144.00
28 WildlifeGroup	06/07/2017		Bardays Community A	101027	Grant	Waldringfield Wildlife Group	X	100.00	0.00	100.00
29 All Saints Church	10/07/2017		Bardays Community A	101028	Grant	Waldringfield PCC	X	750.00	0.00	750.00
37 PAYE/NI	09/09/2017		Bardays Community A	101035	PAYE & NI	HMRC	X	272.40	0.00	272.40
38 Audit	09/09/2017		Bardays Community A	101037	Audit Fee	BDO LLP	S	100.00	20.00	120.00
39 SCDC Community Enabling F	09/09/2017		Bardays Community A	101038	Speedar Traffic Radar Gun	Speedar Ltd	S	1,007.00	201.40	1,208.40
41 Repairs/Maintenance	09/09/2017		Bardays Community A	101040	Play Equipment Repairs	Proals	X	285.00	0.00	285.00
43 Grass cutting (field)	09/09/2017		Bardays Community A	101041	Grass-cutting -field	SCL Landscape Management	S	180.00	36.00	216.00
44 Newsletter re 1972 LGA s142	09/09/2017		Bardays Community A	101042	Newsletter	Betaprint Woodbridge Ltd	E	152.25	0.00	152.25
46 General Grants	11/09/2017	1677-10	Bardays Community A	101043	Grant	Waldringfield History Group	X	220.00	0.00	220.00
48 Footpath Maintenance	12/09/2017		Bardays Community A	101045	Footpath cutting	Inspect Landscaping	S	240.00	48.00	288.00
52 Stationery/Mileage/Etc.	06/10/2017		Bardays Community A	101047	Printing supplies	Mr D Lines	S	166.52	33.30	199.82
57 Repairs/Maintenance	09/11/2017		Bardays Community A	101052	Sandpit refill	SCL Landscape Management	S	140.00	28.00	168.00
60 Insurance	09/11/2017		Bardays Community A	101055	Insurance	Came and Company	E	366.14	0.00	366.14
62 Audit	09/11/2017		Bardays Community A	101057	Audit Fee	Heels and Lodge	X	108.00	0.00	108.00
65 PAYE/NI	08/12/2017		Bardays Community A	101060	PAYE & NI	HMRC	X	272.40	0.00	272.40
68 Newsletter re 1972 LGA s142	08/12/2017		Bardays Community A	101062	Newsletter	Parish Magazine Printing	Z	102.00	0.00	102.00
71 Membership Subs re LGA s11	08/01/2018		Bardays Community A	101065	Annual Subscription	Society of Local Council Clerk	E	100.00	0.00	100.00
72 Repairs/Maintenance	08/01/2018		Bardays Community A	101066	Replacement litter bin	Suffolk Coastal Norse	S	215.00	43.00	258.00
77 Repairs/Maintenance	09/02/2018		Bardays Community A	101069	Salt Bin refurbishment	Proals	X	112.50	0.00	112.50
78 Repairs/Maintenance	09/02/2018		Bardays Community A	101070	Tree Surgery	Proals	X	1,275.00	0.00	1,275.00
81 PAYE/NI	07/03/2018		Bardays Community A	101073	PAYE & NI	HMRC	X	272.40	0.00	272.40
84 Repairs/Maintenance	07/03/2018		Bardays Community A	101076	Tree Surgery	Proals	X	142.50	0.00	142.50
85 Repairs/Maintenance	07/03/2018		Bardays Community A	101077	Replacement litter bin	Suffolk Coastal Norse	S	215.00	43.00	258.00
87 Village Hall Hire	12/03/2018		Bardays Community A	101279	Village Hall Hire	Waldringfield Village Hall Tru	E	250.00	0.00	250.00
88 Website/Scribe Fees	13/03/2018		Bardays Community A	101280	Accounting Software License	Scribe 2000 Ltd	S	212.25	42.45	254.70
Total								9,817.28	697.15	10,514.43

Waldringfield Parish Council

SUMMARY OF VAT POSITION

Actual to date

Brought Forward	£-814.92
Receipts	£814.92
Sub Total	£0.00
Payments	£796.55
Bal. carry/fwd.	-£796.55

Waldringfield Parish Council

	Bank Reconciliation at 31/03/2018		
	Cash in Hand 01/04/2017		13,019.49
	ADD		
	Receipts 01/04/2017 - 31/03/2018		17,547.26
	SUBTRACT		30,566.75
	Payments 01/04/2017 - 31/03/2018		16,299.90
A	Cash in Hand 31/03/2018 (per Cash Book)		14,266.85
	Cash in hand per Bank Statements		
	Cash 01/04/2017	0.00	
	Barclays Community Account 31/03/2018	6,861.84	
	Ipswich Building Society 30/11/2017	7,716.01	
			14,377.85
	Less unrepresented cheques As attached		111.00
			14,266.85
	Plus unrepresented receipts As attached		0.00
B	Adjusted Bank Balance		14,266.85
	A = B Checks out OK		

HEELIS & LODGE

Local Council Services • Internal Audit

Internal Audit Report for Waldringfield Parish Council – 2017/18

Receipts: £17,547.26

Payments: £16,299.90

Reserves: £14,266.85

AGAR Completion:

Section One: *No*

Section Two: *Yes, in draft*

Annual Internal Audit Report: *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 Cashbook Spreadsheets (the Payments List and the Receipts List) are very well referenced and provide a clear audit trail. Supporting paperwork is in place and well referenced.

VAT payments are tracked and identified within the Spreadsheets and the End-of-year accounts.

Payments made under the Local Government Act 1972 Section 137 (LGA 1972 s137) have been separately identified.

A sample of transactions in the Cashbook Spreadsheets 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 10 October 2017 (Minute 1683.10 refers).*

Financial Regulations in place: *Yes, reviewed and up-dated by the Council at its meeting on 10 October 2017 (Minute 1683.10 refers).*

1

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

VAT reclaimed during the year: *Re-imburement from HMRC of £814.92 VAT paid during the period 1 April 2016 to 31 March 2017 was received at bank on 8 June 2017.*

Appointment of RFO: *The re-appointment of the Clerk as the Council's Responsible Financial Officer was confirmed by the Council at the meeting held on 9 May 2017 (Minute 1667/12 refers).*

Use of the General Power of Competence: *Not being applied.*

Data Protection registration: *The Council is registered for the provision of Council services (Registration ZA099179, expiring on 11 February 2019 refers).*

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

Contracts: *There was no record of any tenders during the year that exceeded the £25,000 Public Contracts Regulations threshold.*

Risk Assessment

Appropriate procedures in place for the activities of the council

Risk Assessment document in place: Yes

Data Protection registration: Yes

Data Protection

The General Data Protection Regulations are changing, and the new Regulations will come into force on 25 May 2018. It is likely that this will affect the way in which the Parish Council handles its data. It is advised that the new Data Protection Regulations should form part of the Council's Risk Assessment.

At its meeting on 13 February 2018 the Council received a Working Group Report on Internal Control/Risk Management. The Working Group expressed confidence in the Council's systems of internal control and was satisfied by the effectiveness of the internal audit for 2016/17. The report recommended re-appointment of the internal auditors and the instigation of a more formal review of assets. The report was approved and agreed by the Council (Minute 1695.6 refers).

The Council's Risk Assessment and Management document was reviewed and approved by the Council at its meeting on 13 March 2018 (Minute 1698.10 refers).

The Council accordingly complied with the Accounts and Audit Regulations 2015, 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 Fraud and Dishonesty cover is £150,000 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) annual governance statement
2016/17 Annual Return, Section One Published – Yes
- c) end of year accounts
2016/17 Annual Return, Section Two Published – Yes
- d) annual internal audit report
2016/17 Annual Return, Published – Yes
- e) list of councillor or member responsibilities
Published – Yes
- f) the details of public land and building assets
Published – Yes, within published End-of-Year documentation for 2016/17
- g) Minutes, agendas and meeting papers of formal meetings
Published – Yes

The Council is meeting the requirements of the Transparency Code.

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

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

Precept 2018/19: *£13,212* Date: *12 December 2017 (Minute 1689.10 refers)*

Satisfactory budgetary procedures are in place. The precepts were 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	<p>Precept and other income, including credit control mechanisms</p> <p><i>Income controls were examined on a test-check basis; income received and banked was cross referenced on a sample basis with the Cashbook Spreadsheets and bank statements.</i></p>
Petty Cash	<p>Associated books and established system in place</p> <p><i>Petty Cash is not held; an expenses system is in place with supporting paperwork.</i></p>
Payroll controls	<p>PAYE and NIC in place where necessary. Compliance with Inland Revenue procedures Records relating to contracts of employment</p> <p>PAYE System in place: <i>The Council is operating Real Time Information in accordance with HMRC regulations. Regular payments have been made to HMRC.</i></p>
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 purchase value (or proxy/nominal value) of assets in accordance with Regulations. The total asset value is displayed as £41,375 as at 31 March 2018 and reflects the additions during the year of the Speed gun and kit and warning signs (£1,208) and Noticeboards (£750).</i></p>
Bank Reconciliation	<p>Regularly completed and cash books reconcile with bank statements</p> <p><i>The Barclays Community (Current) Account bank statement and the copy Ipswich Building Society pass book statement reconciled with the end-of-year accounts and agreed with the overall Bank Reconciliation.</i></p>
Reserves	<p>General Reserves are reasonable for the activities of the Council Earmarked Reserves are identified</p> <p><i>The Council has adequate general reserves.</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

The Council has met its responsibilities as a trustee

The Council is not a sole trustee.

Internal Audit Procedures

The Council has satisfactory internal financial controls in place. Cheque Book counterfoils and invoices for payment are initialled by signatories. The Clerk provides detailed financial reports to council meetings. Councillors are provided with information to enable them to make informed decisions.

The Internal Audit report for the previous year (2016/17) was considered and approved by the Council at its meeting on 9 May 2017 (Minute 1667.7 refers). No issues of concern had been raised.

The Council reviewed the effectiveness of the internal audit at a meeting held on 9 May 2017 (Minute 1667.9 refers), when Heelis & Lodge was re-appointed as the Council's Internal Auditors for the year 2017/18.

External Audit

The report by the External Auditors, BDO LLP, for the previous year (2016/17) was received and approved by the Council at its meeting on 12 September 2017 (Minute 1680.11 refers). No issues were raised in the report.

Additional Comments

- *The Annual Parish Council meeting was held on 9 May 2017, within the required timescale. The first item of business was the Election of Chairman, in accordance with the Local Government Act 1972.*
- *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

Trevor Brown
for Heelis & Lodge

23 April 2018

Annual Internal Audit Report 2017/18

WALDRINGFIELD PARISH COUNCIL
ENTER NAME OF AUTHORITY

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2018.

The internal audit for 2017/18 has been carried out in accordance with this 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 authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
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.			✓ (1)
G. Salaries to employees and allowances to members were paid in accordance with this 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 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.	✓		
K. (For local councils only)			
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

(1) PETTY CASH NOT USED.

Date(s) internal audit undertaken

23/04/18

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

23/04/18

*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, the annual internal audit report must explain why not (add separate sheets if needed).

Item 8

Certificate of Exemption

To be completed only by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2018, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2018 and a completed Certificate of Exemption is submitted notifying the external auditor.

WALDRINGFIELD PARISH COUNCIL

certifies that during the financial year 2017/18, the higher of the authority's gross income for the year or gross annual expenditure, for the year did not exceed **£25,000**

Annual gross income for the authority 2017/18: £17,547.26 (AMOUNT £00,000)

Annual gross expenditure for the authority 2017/18: £16,299.90 (AMOUNT £00,000)

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Part 3 to the external auditor to undertake a limited assurance review for which a fee of £200 +VAT will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority has been in existence since before 1st April 2014
- In relation to the preceding financial year (2016/17), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and submitted to the external auditor.

The Annual Internal Audit Report, Annual Governance Statement, Annual Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on a public website* before 2 July 2018. **By signing this certificate you are also confirming that this will be done.**

Signed by the Responsible Financial Officer *Donna Linn* Date 15/05/2018

Signed by Chairman *Paul Kay* Date 15/05/2018

Email pc.waldringfield@googlemail.com Telephone number 01255 678888

*Published web address (not applicable to Parish Meetings) www.waldringfield.onesuffolk.net/parish-council/

This Certificate of Exemption should be returned as soon as possible after certification to your external auditor.

Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

WALDRINGFIELD PARISH COUNCIL
ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for 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 2018, that:

	Agreed		'Yes' means that this 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 authority to conduct its business or manage 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 authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and 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 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	N/A 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 authority and recorded as minute reference:

MINUTE REFERENCE 1702/19

dated 15/05/2018

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

Chairman Dan Kay

Clerk Diana Jones

Section 2 – Accounting Statements 2017/18 for

WALDRINGFIELD PARISH COUNCIL

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	12,115	13,019	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	12,636	12,752	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3,947	4,795	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	5,261	5,453	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 authority's borrowings (if any).
6. (-) All other payments	10,418	10,846	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	13,019	14,267	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	13,019	14,267	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	39,417	41,375	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.
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 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

David Line

Date

15/05/18

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

15/5/18

and recorded as minute reference:

M1702/9 REFERENCE

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

David Key