CR1490

MOORE STEPHENS

Your Ref:

Our Ref: CAR/ne/SAAA

20 September 2018

Moore Stephens
Rutland House, Minerva Business Park
Lynch Wood, Peterborough PE2 6PZ
T +44 (0)1733 397300
www.moorestephens.co.uk/eastmidlands

Jeffrey Wright
Begbroke Parish Council
27 Willow Way
Begbroke
KIDLINGTON
Oxfordshire
OX5 1SD

Dear Mr Wright

Begbroke Parish Council
Annual Governance and Accountability Return for the Year ended 31 March 2018

Please find enclosed your Annual Governance and Accountability Return for the year ended 31 March 2018.

We also enclose a note of our charges based on the fixed rate audit fee as set by the Smaller Authorities' Audit Appointments Ltd.

Authorities who have not claimed exemption
Regulation 13 of the Accounts and Audit Regulations 2015 stipulate that Authorities, who are not inactive Authorities, must publish the following (including on the Authority's website):

(a) The Statement of Accounts and Annual Governance Statement
(b) The auditor's certificate and opinion
(c) Any public interest report or other recommendation of the auditor.
(d) A blank form of Notice of Conclusion of Annual Audit for your use

The notice must also state that an elector may inspect those documents at all reasonable times and without payment. The address and times when this inspection may be carried out must also be given.

A Notice of Conclusion of Audit form is available, if required, on our website using the link here http://bit.ly/SmallerAuthorities .

Yours sincerely

Carolyn Rossiter
carolyn.rossiter@moorestephens.com

Enc.

Saved in VC 13/4/18.

Local Councils, Internal Drainage Boards and other Smaller Authorities in England
Annual Governance and Accountability Return 2017/18 Part 3

To be completed by:

- **all smaller authorities* where either the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; and**
- **any other smaller authorities that either:**
  - **are unable to certify themselves as exempt; or**
  - **have requested a limited assurance review.**

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2017/18

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with Proper Practices.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
   - The **annual internal audit report** is completed by the authority's internal auditor.
   - **Sections 1 and 2** are to be completed and approved by the authority.
   - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved **before 2 July 2018.**
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or requesting a limited assurance review, **must** send to the external auditor:
   - the Annual Governance and Accountability Return Sections 1, 2 and 3, together with
   - a bank reconciliation as at 31 March 2018
   - an explanation of any significant year on year variances in the accounting statements
   - your notification of the commencement date of the period for the exercise of public rights
   - Annual Internal Audit Report 2017/18

Unless requested, do not send any original records to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed and is able to give an opinion on the limited assurance review, the Annual Governance and Accountability Return including **Section 3 – External Auditor Report and Certificate** will be returned to the authority.

Publication Requirements

Smaller authorities with either income or expenditure exceeding £25,000 **must** publish on a public website, under the Accounts and Audit Regulations 2015, the Annual Governance and Accountability Return:

- **Section 1 – Annual Governance Statement 2017/18**, page 4
- **Section 2 – Accounting Statements 2017/18**, page 5
- **Section 3 – The External Auditor Report and Certificate 2017/18**, page 6
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to Local Audit and Accountability Act 2014.*

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2017/18

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the Annual Governance and Accountability Return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed Annual Governance and Accountability Return. Any amendments must be approved by the authority, properly initialled and accompanied by an explanation. If the Annual Governance and Accountability Return contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the annual internal audit report prior to approving the annual governance statement and before approving the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before sending it to the external auditor.
- Do not send the external auditor any information not specifically requested. However, you **must** inform your external auditor about any change of Clerk, Responsible Finance Officer or Chairman, and provide relevant email addresses and telephone numbers.
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements **(Section 2, page 5)**. An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the explanation.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs will be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2017) equals the balance brought forward in the current year (Box 1 of 2018).
- Please enter the authority's name **only** in Section 3 on Page 6. **Do not complete the remainder of that section,** which is reserved for the external auditor.
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including **the dates set for the period for the exercise of public rights**, been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes have been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', is an explanation provided?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations from last year to this year been provided?	✓	
	The bank reconciliation as at 31 March 2018 is agreed to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority is a sole managing trustee? **NB:** do not send trust accounting statements unless requested or instructed.	✓	

*More guidance on completing this annual return is available in ***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices***, which can be downloaded from **www.nalc.gov.uk** or from **www.slcc.co.uk** or from **www.ada.org.uk**

Annual Internal Audit Report 2017/18

BEGBROKE PARISH COUNCIL

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.			✓
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)	Yes	No	Not applicable
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).

Date(s) internal audit undertaken: 06.04.18

Name of person who carried out the internal audit: MICHAEL ANTHONY CAUGHEY ACIB

Signature of person who carried out the internal audit: [signature]

Date: 06/04/2018

*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).

Annual Internal Audit Report 2017/18 for Begbroke parish council

Petty cash – separate note for External Auditor

From page 3 of 6 **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).

I have indicated this as "Not covered" in my Internal Audit Report 2017-18. This is because Begbroke parish council does not operate a petty Cash system, has no petty cash and response is therefore not applicable.

Signed: ______________________

Date: 6th April 2018

M A Caughey

12 Colegrave Down

Cumnor Hill

Oxford

OX2

6th April 2018

Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

BEGBROKE PARISH COUNCIL

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.*
			✓	

*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:

11.6.2

dated 09/04/2018

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

https://www.begbrokepc.org.uk/

Section 2 – Accounting Statements 2017/18 for

BEGBROKE PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	*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.*
1. Balances brought forward	14,593	17,665	*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	27,063	27,468	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	2,576	3,315	*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	5,990	8,950	*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	20,577	26,910	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	17,665	12,588	*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	17,665	12,588	*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	75,573	74,960	*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).*

	Yes	No	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)			*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

Date 09/04/2018

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

09/04/2018

and recorded as minute reference:

11.6.3

Signed by Chairman of the meeting where approval of the Accounting Statements is given R. M. Ryde

Section 3 – External Auditor Report and Certificate 2017/18

In respect of **BEGBROKE PARISH COUNCIL**

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, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return 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. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2017/18

We certify/~~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:~~

External Auditor Name

Moore Stephens.

External Auditor Signature [signature] Date 8/09/18

*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)

Information to be submitted with Part 3 AGAR

Basic and Intermediate levels

Item required.	Included Y/N or response
1. State the basis of accounts – Income and Expenditure (I&E) **or** Receipts and Payments (R&P)	R&P
2. Bank reconciliation (note a pro-forma is available on our website).	Y
3. Explanations of significant Variances: *For boxes 2 – 10 in the Accounting Statements, where the 2018 figure is 15% greater than, or 15% less than, the 2017 figure* ***unless*** *the variance is less than £500*	Y
4. A Reconciliation between boxes 7 and 8 – this must be quantified.	Y
5. An explanation of any 'No' answers in Section 1 (Annual Governance Statement)	None to report
6. An explanation of any 'No' answers in the Annual Internal Audit Report.	None to report
7. An explanation of the level of reserves held if more than twice the total income of the Authority.	N/A
8. Whether you use the general power of competence.	No
9. The dates for the period for the exercise of public rights.	4th June 2018 to 13th July 2018
10. This sheet, duly completed	Y

Intermediate level only

The additional information required for Intermediate Level Reviews	Included Y/N or response
11. **If** last year's limited assurance review was qualified to any degree or contained other matters, please advise on what action has been taken **AND** supply the relevant minute references.	No action was necessary
12. Provide a copy of the terms and scope of engagement of the Internal Auditor and dates of any reports provided by him (other than the completion of the AGAR). If none, state 'NONE'.	None
13. If the greater of Gross Income and Expenditure exceeded £1M:	N/A
a. outline the budget setting process.	
b. provide the minute approving the budget and the precept.	

BEGBROKE PARISH COUNCIL BANK RECONCILIATION 2017-18

	LAST YEAR	THIS YEAR	Bank Reconcilliation			
	Year Ending	Year Ending	Year Ending	Year Ending	Year Ending	Year Ending
	2017	2018	31st March 2018	31st March 2018	31st March 2018	31st March 2018
	Audit	Audit	Current A/C	Reserve A/C	Liabilities/Debtors	Value
	£	£	£	£	No:	£
1 Balances brought forward	£14,593	£17,665	£5,020	£7,894	Debtors	None
2 (+) Annual Precept	£27,063	£27,468	Total Cash	£12,914	Debtors Total	£0
3 (+) Other receipts	£2,576	£3,315	Less liabilities	£326	Creditors:	one
4 (-) Staff Costs	£5,990	£8,950	Reconciled bank balance >>	£12,588	Creditors: Cheque No: 709	£326
5 (-) Loan Interest	£0	£0			Total Liabilities	£326
6 (-) Other Payments	£20,577	£26,910			Lodgements	£0
7 (=) Other balances carried forward	£17,665	£12,588			Petty cash (No petty cash is kept by Begbroke parish council)	£0
8 Total cash & Investments	£17,665	£12,588	Difference Box 7 and Box 8	£0	Investments (no investments or Trust Funds are held by Begbroke parish council)	£0
9 Total Fixed assests & long term savings	£75,573	£74,960			Total other	£0
10 Total Borrowings	£0	£0				
11 Trust funds disclosure note	No Trust funds	No trust funds			Total of liabilities & other	£326

EXPLANATION OF SIGNIFICANT DIFFERENCES

		1	2	3	4	5	6	7
Box		2017-18	2016-17	Difference	%	if 3>£500 or 4 > +/- 15%	2017-18	2017-18
1	Balance C/F	£17,665	£14,593	£3,072	1.21	Y	1) Explanation: Funds were carried forward for Village hall wc refurbishment and possible play area projects.	
							Other funds c/f	£17,665
							Total	£17,665
2	Precept	£27,468	£27,063	£405	1.01	N	2) Explanation: Precept increased roughly with CPI	
							PRECEPT	£27,468
							Total	£27,468
3	Other receipts	£3,315	£2,576	£739	1.29	Y	3) Explanation: larger VAT reclaim than 2016-17 £2,236)	
							BANK INTEREST NATWEST	£2
							GRANT CTR	£72
							VAT REFUND	£3,241
							Total	£3,315
4	Staff	£8,950	£5,990	£2,961	1.49	Y	4) Explanation: Back pay owed to clerk due to salary being on incorrect pay scale and increasing working hours from 8 to 10 hrs/pw. Unanimously agreed in minute 13.6.1 09/05/2017. SC27 from 01/04/2017. Back pay from 01/04/2016 in accordance with NJC agreement May 2016. Payments calculated by Dovey Accountancy Services Ltd. PAYE/NI, Salary and accountants fees slightly increased.	
							STAFF COSTS	£8,950
							Total	£8,950
5	Loans	£0	£0	£0	0.00	N/A	5) Explanation No loans	£0
							Total	£0
6	Other Payments	£26,910	£20,577	£6,333	1.31	Y	6) Carried forward and current funds funds spent on re-furbishment of village hall ladies toilets and associated electrical work. We also paid for electrical periodic testing at the hall. We provided a defibrillator and associated electrical work. and some carried out some repairs.Total £12,932. In 2018-19 the mens toilets will be re-furbished.	£26,910
							Total	£26,910
7	Other balances C/F	£12,588	£17,665	-£5,078	0.71	Y	7) Explanation: Spending on village hall projects - ladies toilet refurbishment see 6	
							Total	£12,588
8	Total cash & inv.	£12,588	£17,665	-£5,078	0.71	Y	8) Explanation: Spending on village hall projects - ladies toilet refurbishment see 6.	£12,588
							Total	£12,588
9	Total Fixed assets	£74,960	£75,573	-£613	0.99	Y	9) Explanation Asset value changed: Broken notice boards disposed as end of useful life of and less expensive one purchased	
							Existing assets from 2016-17	£75,573
							Disposed notice board	£367
							Disposed notice board	£367
							New notice board	£125
							Total	£74,963
10	Total Borrowings	£0	£0	£0	0.00	N/A	10) Explanation - no borrowings	No borrowings
							Total	£0
11	Trust Funds Disclosure	No	No	£0	0.00	N/A	11) Explanation - No trust funds	No trust funds
							Total	£0

Smaller authority name: **Begbroke parish council**

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
1. Date of announcement - 1st June 2018 (a)	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below
2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. **Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2018, these documents will be available on reasonable notice by application to:**	
(b) Jeffrey Wright Clerk to Begbroke parish council 27 Willow Way Begbroke Kidlington Oxford OX5 1SD clerk@begbrokepc.org.uk	(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts
commencing on (c) **Monday 4 June 2018**	(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below
and ending on (d) **Friday 13 July 2018**	(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.
3. Local government electors and their representatives also have: • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.	
4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is: **Moore Stephens, (Ref SW/cc)** **Rutland House, Minerva Business Park, Lynch Wood, Peterborough PE2 6PZ**	
5. This announcement is made by (e) Jeffrey Wright Clerk/RFO Begbroke parish council	(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority