

Annual Governance and Accountability Return 2018/19 Part 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2018/19

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 and published **before 1 July 2019**.
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 is requesting a limited assurance review, **must** return to the external auditor by email or post (not both):
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2019
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2018/19

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

Once the external auditor has completed the review and is able to give an opinion on the limited assurance review, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on a publicly accessible website:

Before 1 July 2019 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2018/19**, approved and signed, page 4
- **Section 2 - Accounting Statements 2018/19**, approved and signed, page 5

Not later than 30 September 2019 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 & 2 of AGAR** including any amendments as a result of the limited assurance review.

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 the Local Audit and Accountability Act 2014.*

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2018/19

- 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. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. 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 if possible 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 returning it to the external auditor by email or post (not both).
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial 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 full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2018) equals the balance brought forward in the current year (Box 1 of 2019).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved 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 **before 1 July 2019**.

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 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?	✓	
	Has the bank reconciliation as at 31 March 2019 been reconciled 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 as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2018/19

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 2019.

The internal audit for 2018/19 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. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. (<i>"Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR</i>)	✓		
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable ✓

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

06/04/2018

Name of person who carried out the internal audit

MICHAEL ANTHONY CAUGHEY ACIB

Signature of person who carried out the internal audit



Date

11/04/2019

*If the response is 'no' you must include a note to 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).

Section 1 – Annual Governance Statement 2018/19

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
			✓

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets should be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

08/04/2019

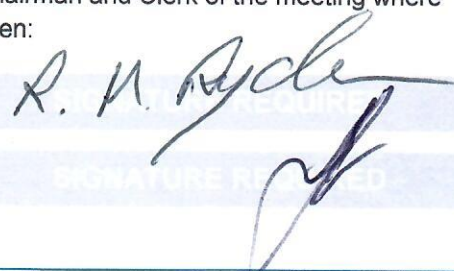
and recorded as minute reference:

11.6.1

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

Chairman

Clerk

R. H. Ryde


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 2018/19 for

BEGBROKE PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	17665	12,588	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	27468	27,944	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	3315	7,255	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	8950	7,981	<i>Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	26910	28,514	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	12588	11,292	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	12588	11,292	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	74960	83,400	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
		✓	<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2019 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

08/04/2019

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

08/04/2019

as recorded in minute reference:

11.6.2

MINUTE REFERENCE

Signed by Chairman of the meeting where the Accounting Statements were approved

R. M. Pyke

Section 3 – External Auditor Report and Certificate 2018/19

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 2019; 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 2018/19

(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 2018/19

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 2019.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Additional 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 (N.B. a pro-forma document is available online).	Y
3. Explanations of significant variances: For boxes 2 – 10 in the Accounting Statements, where the 2019 figure is 15% greater than, or 15% less than, the 2018 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.	3 rd June 2019-12 th July 2019
10. This sheet, duly completed	Y

BEGBROKE PARISH COUNCIL

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

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 2019 a) 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 2019, these documents will be available on reasonable notice by application to: (b) Jeffrey Wright Clerk Begbroke parish council 27 Willow way Begbroke, Kidlington, Oxford. OX5 1SD clerk@begbrokepc.org.uk commencing on (c) Monday 3 June 2019 and ending on (d) Friday 12 July 2019 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	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below (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 (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 (d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July. (e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

BEGBROKE PARISH COUNCIL BANK RECONCILIATION 2018-19

	LAST YEAR	THIS YEAR	Bank Reconciliation							
	Year Ending	Year Ending	Year Ending	Year Ending	Year Ending	Year Ending	Year Ending	Check 1+2+3		
	2018	2019	31st March 2019	31st March 2019	31st March 2019	31st March 2019	(1+2+3)-(4+5+6)	£36,495		
	Audit	Audit	Current A/C	Reserve A/C	Liabilities/Debtors	Value		£11,292		
	£	£	£	£	No:	£	£	Boxes		
1 Balances brought forward	£17,665	£12,588	£9,390	£1,902	Debtors	None	£12,588	1		
2 (+) Annual Precept	£27,468	£27,944	Total Cash	£11,292	Debtors Total	£0	£27,944	2		
3 (+) Other receipts	£3,315	£7,255	Less liabilities	£0	Creditors:	None	£7,255	3		
4 (-) Staff Costs	£8,950	£7,981	Reconciled bank balance >>	£11,292		£0	£7,981	4		
5 (-) Loan Interest	£0	£0			Total Liabilities	£0	£0	5		
6 (-) Other Payments	£26,910	£28,514			Lodgements	£0	£28,514	6		
7 (=) Other balances carried forward	£12,588	£11,292			Petty cash (No petty cash is kept by Begbroke parish council)	£0	£11,292			
8 Total cash & Investments	£12,588	£11,292	Difference Box 7 and Box 8	£0	Investments (no investments or Trust Funds are held by Begbroke parish council)	£0	£11,292			
9 Total Fixed assests & long term savings	£74,960	£83,400			Total other	£0	£83,400			
10 Total Borrowings	£0									
11 Trust funds disclosure note	No trust funds				Total of liabilities & other	£0				

Box	2018-19	2017-18	Difference	% if 3>£500 or 4 > +/-15%	2018-19 Categories	2018-19	Individual Explanation	2017-18 difference with 2018- 19	
1	Balance C/F	12,588	17,665	-5,077	1 Y	1) Explanation: More funds spent on Village hall wc refurbishment and play area repairs Other funds c/f	12,588	More spent on Village hall refurbishments, A44 signage and Play Area repairs	-5,077
					Total	12,588			
2	Precept	27,944	27,468	476	1 N	2) Explanation: Precept increased roughly with CPI PRECEPT	27,944		476
					Total	27,944			
3	Other receipts	7,255	3,315	3,941	0 Y	3) Explanation: No VAT reclaim in 2017-18 new HMRC rules on claiming periods. £1,278.18. claimed this year. Grant from OCC Councillor Priority Fund of £5800) BANK INTEREST NATWEST DOG WASTE BIN EMPTYING refund GRANT - COUNCILLOR PRIORITY FUND OCC - spent on A44 LED signs (Highway work below in (6)) GRANT CTRS VAT REFUND	8 96 5,800 72 1,278	Interest rate increased slightly	6 24 2,559 72 -1,962
					Total	7,255		3,940	
4	Staff	7,981	8,950	-969	1 Y	4) Explanation: No back pay to clerk this year or salary increase due to pay scale or working hours increase. Also note that provision had been made in 2017-18 accounts for PAYE/NI liabilities to HMR&C for £326 STAFF COSTS	7,981	No back pay to clerk this year or salary increase due to pay scale or working hours increase. Also note that provision had been made in 2017-18 accounts for PAYE/NI liabilities to HMR&C for £326	-969
					Total	7,981		-969	
5	Loans	0	0	0	0 N/A	5) Explanation No loans Total	0 0		0
6	Other Payments	28,514	26,910	1,604	1 Y	6) See below for individual explanations Begbroke and Yarnnton Green Belt Campaign (£2k) A44 Highway work for safety improvements (£7,671) village hall new work on male toilets (£6,800) Grass cutting (£2,383) and grants (£2,700) were the largest expenditure items. ANNUAL SUB TO ORGANISATION (non vat) ANNUAL SUB TO ORGANISATION (vat) AUDIT - EXTERNAL AUDIT - INTERNAL BANK CHARGES CLERKS REIMBURSED EXPENSES COUNCILLOR REIMBURSED EXPENSES DOG WASTE BIN EMPTYING GRANTS SECT 137 LGA GRANTS SECT 142 LGA GRASS CUTTING HALL HIRE HEDGE CUTTING VILLAGE HALL VAT HIGHWAY WORK VAT INSURANCE - COUNCIL PLAY AREA INSPECTION PLAY AREA REPAIRS VAT TREES - DUTY OF CARE TRAINING PLAY AREA VILLAGE HALL NEW WORK VAT VILLAGE HALL NEW WORK NON VAT VILLAGE HALL REPAIRS VAT VILLAGE HALL WORK NON VAT WEBSITE CHARGE vat	178 155 269 200 40 665 67 288 2,700 250 2,383 253 467 7,671 1,128 300 0 1,430 384 0 2,437 6,800 0 0 450 28,514	Increases in subscriptions Increases in subscriptions Increase in audit costs - add work Small increase Error with OCC Grant systems meant payment was not made at the time indicated by them and cheque did not clear £268 was laser toner. Replacement laser printer £237. Stamps and stationary Plants for village planters Note refund due to overcharge by CDC £2000 to Begbroke and Yarnnton Green Belt organisation. Remainder to local groups. Less grant requested. Fewer cuts due to dry weather Previous year higher because hall committee had failed to invoice for past meetings. Now new treasurer. Extra cut of hedge at Bowls Green Grant of £5,800 received from OCC and spent on highway speed detection signage plus vat which will be reclaimed. Total cost of signage is £7,671.06. This is a new expenditure category. Supplier failed to invoice last year due to loss of files. No non vat repairs Fewer repairs but swing hangers replaced on two swings. No survey last year. No training carried out. New metal side gate and electrical work related to toilet refurbishment. Male toilet refurbishment (last year was female toilets) No vat repairs No non vat repairs No set up charge this year - just site maintenance.	20 9 29 10 40 299 67 0 800 -150 -653 -190 139 7,671 23 300 -1,700 -1,310 384 -45 -2,142 -475 -151 -600 -294 1,604
					Total	28,514		1,604	
7	Other balances C/F	11,292	12,588	-1,295	1 Y	7) See above for details of spending Total	1,295 1,295		1,295 -11,293
8	Total cash & Inv.	11,292	12,588	-1,295	1 Y	8) Explanation: see above for details of spending Total	1,295 1,295		-11,293 -11,293
9	Total Fixed assets	83,400	74,960	8,440	1 Y	9) Explanation: Assets added or removed. Speed detection signs and posts on A44 x 2 Disposed of Canon printer New HP laser printer Note: Error in last years asset calculation spreadsheet - had deducted costs of disposed notice boards twice. Asset figure should have been £75,703 Total	7,671 -201 238 744 8,452		
10	Total Borrowings	0	0	0	0 N/A	10) Explanation - no borrowings Total	No borrowings 0		No borrowings 0
11	Trust Funds Disclosure	No	No	0	0 N/A	11) Explanation - No trust funds Total	No trust funds 0		No trust funds 0

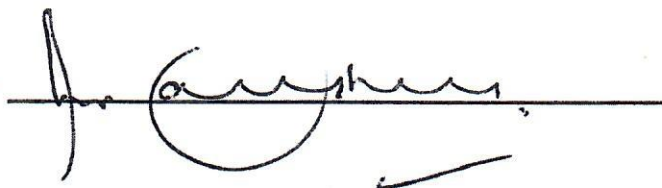
Annual Internal Audit Report 2017/18 for Begbroke parish council

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:

A handwritten signature in black ink, appearing to read 'M A Caughey', is written over a horizontal line. The signature is stylized with a large initial 'M' and a cursive 'A'.

Date: 6th April 2018

M A Caughey

12 Colegrave Down

Cumnor Hill

Oxford

OX2

6th April 2018