

# **SOUTH TRUMPINGTON PARISH MEETING**

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020**

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27**

**The Accounts and Audit Regulations 2015 (SI 2015/234)**

**The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404)**

| <b>NOTICE</b>  | <b>NOTES</b>   |
|--|--|
| <p><b>1. Date of announcement :18 August 2020 (a)</b></p> <p><b>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.</b></p> <p><b>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 2020, these documents will be available on reasonable notice by application to:</b></p> <p>(b) Mr Ben Stoehr<br/>30 West Drive, Highfields Caldecote, Cambs, CB23 7NY<br/>01954 210241</p> <p>commencing on (c) <b>Wednesday 19 August 2020</b></p> <p>and ending on (d) <b>Wednesday 30 September 2020</b></p> <p><b>3. Local government electors and their representatives also have:</b></p> <ul style="list-style-type: none"><li>• The opportunity to question the appointed auditor about the accounting records; and</li><li>• 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.</li></ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p><b>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:</b></p> <p><b>PKF Littlejohn LLP (Ref: SBA Team)</b><br/><b>15 Westferry Circus</b><br/><b>Canary Wharf</b><br/><b>London E14 4HD</b><br/><b>(<a href="mailto:sba@pkf-littlejohn.com">sba@pkf-littlejohn.com</a>)</b></p> <p><b>5. This announcement is made by (e) Ben Stoehr, Clerk</b></p> | <p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(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</p> <p>(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</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must start on or before 1 September 2020.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p> |

## Part 3PM Annual Internal Audit Report 2019/20

### SOUTH TRUMPINGTON PARISH MEETING

This Parish Meeting'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 2020.

The internal audit for 2019/20 has been carried out in accordance with this Parish Meeting'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 Parish Meeting.

| 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 Parish Meeting complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.   | ✓  |     |               |
| C. This Parish Meeting assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.   | ✓  |     |               |
| D. The precept 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.   |  |     | ✓             |
| 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 Parish Meeting certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the Parish Meeting had a limited assurance review of its 2018/19 AGAR tick "not covered")  | ✓  |     |               |
| L. The Parish Meeting has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.  | ✓  |     |               |

### No PETTY CASH TRANSACTIONS

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

24.04.19

18.06.20

DD/MM/YY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

*J. Wilson*

SIGNATURE REQUIRED

Date

18.06.20

\*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).



## Part 3PM Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

### SOUTH TRUMPINGTON PARISH MEETING

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 2020, that:

|   | Agreed |     | 'Yes' means that this Parish Meeting:   |
|---|--------|-----|---|
|   | 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 Parish Meeting 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 met the needs of this Parish Meeting. |
| 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 Parish Meeting 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.                                       |

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

This Annual Governance Statement was approved at a Parish Meeting on:

10/8/2020

and recorded as minute reference:

MINUTE REFERENCE 6.6

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

Chairman

SIGNATURE REQUIRED



## Part 3PM Section 2 – Accounting Statements 2019/20 for

### SOUTH TRUMPINGTON PARISH MEETING

|   | Year ending           |                       | Notes and guidance  |
|---|-----------------------|-----------------------|---|
|   | 31 March<br>2019<br>£ | 31 March<br>2020<br>£ |   |
| 1. Balances brought forward                                 | 13,828                | 28,208                | <i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i><br><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  | 19,923                | 19,923                | <i>Total amount of precept received or receivable in the year. Exclude any grants received.</i>   |
| 3. (+) Total other receipts                                 | 0                     | 0                     | <i>Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received.</i>  |
| 4. (-) Staff costs  | 0                     | 0                     | <i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>  |
| 5. (-) Loan interest/capital repayments                     | 0                     | 0                     | <i>Total expenditure or payments of capital and interest made during the year on the Parish Meeting's borrowings (if any).</i>  |
| 6. (-) All other payments                                   | 5,543                 | 8,249                 | <i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>  |
| 7. (=) Balances carried forward                             | 28,208                | 39,882                | <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           | 28,208                | 39,882                | <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 | 1,000                 | 1,000                 | <i>The value of all the property the Parish Meeting 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>   |

I certify that for the year ended 31 March 2020 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 Parish Meeting.

Signed by the Chairman before being presented to the Parish Meeting for approval

SIGNATURE REQUIRED

Date

10/8/2020

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

10/8/2020

as recorded in minute reference:

6.7 REFERENCE

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

SIGNATURE REQUIRED

# SOUTH TRUMPINGTON PARISH MEETING CASH BOOK RECONCILIATION

FY ending 2020

## Reconciliation from cash book

|                    |                 |                 |                 |
|--------------------|-----------------|-----------------|-----------------|
| Balance B/F        | 28,208.31       | Balance C/F     |                 |
| Receipts           | 19923.06        | Current Account | 39,881.55       |
| Payments           | -8249.82        | O/S             | 0.00            |
| <u>Balance C/F</u> | <u>39881.55</u> |                 | <u>39881.55</u> |

|                 |                 |          |                 |
|-----------------|-----------------|----------|-----------------|
| B/F Bank & Cash | 28208.31        | Payments | 8249.82         |
| Receipts        | 19923.06        | C/F      | 39881.55        |
|                 | <u>48131.37</u> |          | <u>48131.37</u> |

B8

6/5/20

7ja 12/8/20

[illegible]

| DATE | REF | PAYEE | DETAIL |
|------|-----|-------|--------|
|------|-----|-------|--------|

[illegible]

SOUTH TRUMPINGTON PARISH MEETING  
ASSETS LIST  
31/03/2020

| Item         | Location                   | Historic Cost |         | Replacement Cost |         |
|--------------|----------------------------|---------------|---------|------------------|---------|
|              |                            | FY2019        | FY2020  | FY2019           | FY2020  |
| Notice board | Local Centre - Near School | 1000.00       | 1000.00 | 1000.00          | 1025.00 |

|                    |                 |                 |
|--------------------|-----------------|-----------------|
| <b>Total Value</b> | <b>1,000.00</b> | <b>1,000.00</b> |
|--------------------|-----------------|-----------------|

|                                    |       |         |
|------------------------------------|-------|---------|
| Assets are recorded at fixed value | RPI % | 102.50% |
|------------------------------------|-------|---------|