

Annual Governance and Accountability Return 2019/20 Part 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to certify themselves as exempt from a limited assurance review

Guidance notes on completing Part 2 of the Annual Governance and Accountability Return 2019/20

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, following the end of each financial year, complete Part 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both) **no later than 30 June 2020**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
 - b) The **Annual Governance and Accountability Return (Part 2)** which is made up of:
 - **Annual Internal Audit Report (page 4)** to be completed by the authority's internal auditor.
 - **Section 1 – Annual Governance Statement (page 5)** to be completed and approved by the authority.
 - **Section 2 – Accounting Statements (page 6)** to be completed and approved by the authority.

NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.
3. The authority **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved and published on a website **before 1 July 2020**.

Publication Requirements

Smaller authorities **must** publish various documents on a public website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2019/20**, page 4
- **Section 1 – Annual Governance Statement 2019/20**, page 5
- **Section 2 – Accounting Statements 2019/20**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Providing the authority certifies itself as exempt, and completes and publishes the Annual Governance and Accountability Return, there is **no** requirement for the authority to have a limited assurance review.

Any smaller authority may, however, request a limited assurance review. In these circumstances the authority should **not certify itself as exempt, and not complete the** Certificate of Exemption, but complete Part 3 of the Annual Governance and Accountability Return 2019/20 and return it to the external auditor for review together with the supporting documentation requested by the external auditor.

The cost to the smaller authority for the review will be **£200 +VAT**.

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 2 of the Annual Governance and Accountability Return 2019/20, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2020. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than 30 June 2020. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return and the Certificate of Exemption. *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.
- The authority **should** receive and note the annual internal audit report if possible before approving the annual governance statement and the accounts.
- Make sure that the Annual Governance and Accountability Return is complete (no highlighted boxes left empty), and is properly signed and dated. Avoid making amendments to the completed annual return. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness at the meeting at which it is signed off.
- **You should inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2019) equals the balance brought forward in the current year (Box 1 of 2020).
- 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 approved accounts and accounting records can be inspected. Whatever period the RFO sets **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 2020**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
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 available for publication?	✓	
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 published?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)	✓	

* *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

Certificate of Exemption – AGAR 2019/20 Part 2

To be completed 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 2020, 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 2020 and a completed Certificate of Exemption is submitted no later than 30 June 2020 notifying the external auditor.

Foston & Thornton-le-Clay Parish Council

certifies that during the financial year 2019/20, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2019/20: £3426.31

Total annual gross expenditure for the authority 2019/20: £3774.40

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 was in existence on 1st April 2016
- In relation to the preceding financial year (2018/19), 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 Local 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 a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, 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 1 July 2020. **By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer Date

FAHCU

03/06/2020

I confirm that this Certificate of Exemption was approved by this authority on this date:

03/06/2020

Signed by Chairman



Date

06/06/2020

as recorded in minute reference:

03JUN 20/S.1

Email of Authority

FostonTLC@outlook.com

Telephone number

01904 468773

*Published web address

foston-thorntonleclay.ryedaleconnect.org.uk

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2020. Reminder letters incur a charge of £40 +VAT

FOSTON AND THORNTON LE CLAY 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 2020.

The internal audit for 2019/20 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.

Appropriate accounting records have been properly kept throughout the financial year.	✓
This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓
This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓
The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓
Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓
Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	N/A
Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓
Asset and investments registers were complete and accurate and properly maintained.	✓
Periodic and year-end bank account reconciliations were properly carried out.	✓
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.	✓
If the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt.	✓
The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	✓

(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).

Date(s) internal audit undertaken: 4/5/20
 Name of person who carried out the internal audit: KAREN MANN

Signature of person who carried out the internal audit: 
 Date: 4/5/20

*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).

Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

Foston & Thornton-le-Clay 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 2020, 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
			✓

*For any statement to which the response is 'no', an explanation must be published

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

03/06/2020

and recorded as minute reference:

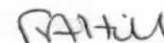
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Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman



Clerk



Section 2 – Accounting Statements 2019/20 for

Foston & Thornton-le-Clay Parish Council

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	9180	9680	<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> 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	2500	2500	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	960	926	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	1665	1716	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.
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	1295	2058	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	9680	9332	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	9680	9332	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	5253	5253	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 as a body corporate 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 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 authority.
Signed by Responsible Financial Officer before being presented to the authority for approval

FAHUM

Date

03/06/2020

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

03/06/2020

as recorded in minute reference:

03JUN 20/5.4

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

[Signature]

Yorkshire Local Councils Associations Internal Audit Service Checklist for Year Ending 31 March 2020

Name of Council	Foston & Thornton Le Clay Parish Council	Name of Clerk:	Fiona Hill
No. of councillors	6	Name of RFO (if different)	
Quorum	3	Precept	£1,250
Electorate		Gross budgeted income	

Book Keeping		Observations	Suggested advice to be given by YLEGA
1.1. Ledger maintained and up to date?	Yes	Excellent and through spreadsheet. We would suggest that the totals to be included at the bottom of the worksheet as well as the top of the worksheet	
1.2. Arithmetic correct?	Yes	All balanced	
1.3. Evidence of Internal Control and effectiveness of this reviewed	Yes	Financial internal controls completed	
1.4. VAT evidence, recording and reclaimed?	No <input checked="" type="checkbox"/>	A charge of £67 in August 2019 for VAT has not yet been reclaimed. A reclaim on VAT Form 126 should be made within 12 months, no evidence provided. <i>Reclaimed May 20</i>	
1.5. Payments in cashbook supported by invoices, authorised and minuted?	Yes	Invoices and statements provided	
1.6. S137 separately recorded and within limits?	Yes	No grants provided	
1.7. S137 expenditure of direct benefit to electorate?	Yes <input checked="" type="checkbox"/> No	N/A	
1.8. S137 expenditure minuted?	Yes <input checked="" type="checkbox"/> No	N/A	
1.9. Does the Council manage petty cash and is it accounted for properly and included in the AGAR figures	Yes <input checked="" type="checkbox"/> No	N/A	

2. Due Process

	Observations		Suggested advice to be given by YLCA
2.1. Council correctly declared itself exempt from external audit?	Completed correctly.	Yes	FRAT Suggested advice to be given by YLCA
2.2. Standing Orders adopted to accord with NALC model July 2018	The model document has had the Parish Councils name included however the NALC logo at the top of the cover page – this needs to be removed. Sections 5 (e), 19 (b) and (d) need to be read and updated to be bespoke for the Parish Council.	Yes	
2.3. Standing Orders reviewed in the year?	Having checked through the annual council, May and June 2019 minutes there is no record that the standing orders had been reviewed.	No	YLCA to provide the NALC model Standing Orders To Do.
2.4. Financial Regulations adopted? and up to date	The council has adopted Financial Regulations however these are out of date. Also using the NALC Model document sections with [] need to be bespoke – sections 1.8 and 9.10 need to be checked. The NALC Model Financial Regulations from July 2019 needs to be reviewed and adopted as soon as possible.	No	YLCA provided all Parish Councils a revised Model Financial Regulations document in July 2019. To Do.
2.5. FRs properly tailored to council?	As above	No	To Do.
2.6. Equal Opportunities policy adopted?	September 2013	Yes	YLCA to provide the Internal Audit Checklist.
2.7. Adequate internal controls for payments? Including adequate arrangements for BACS payments, direct debits and standing orders?	The Clerk updated that Internal controls are completed as follows – Clirs check the monthly bank rec against the bank statements, the receipts and payments listed in the cashbook against the invoices/cheque book. These are all initialled. The bank statements are initialled by 2 clirs as are the cheque stubs.	Yes	
2.8. List of member interests held?	Whilst there is a section on the councils website for councillors there is only the councillors names, no contact details or members interest forms listed.	No	To Do.
2.9. Summons signed, specified and displayed with 3 clear days notice?	There is no evidence on the council's website that a summons is signed and displayed with 3 clear days notice and there are no agendas on the council's website it simply states "This section will show the agenda for the meetings of the Parish Council 7 days prior to the meeting" The Clerk updated that only the current agenda is displayed and copies of previous agendas are not kept. Copies of these agendas are also attached to the parish notice boards. Three past meeting agendas	Yes	

3.7. Regular reporting and minuting of bank balance?	<input checked="" type="radio"/> No	There is no mention of the bank balances in the minutes. Under the financial management on the minutes the payments should be shown along with the bank balance.	To Do.
3.8. Does the Council have any cash investments?	Yes	The Income & Expenditure spreadsheet provided shows £2,684.93 in an investment account	
3.9. If 'yes' at 3.8, has the Council considered the Government's investment guidance?	Yes <input checked="" type="checkbox"/>	No evidence of the council considering the guidance.	

4. Budget			
4.1.		Observations	Suggested advice to be given by YLCA, FAH
4.2. Annual budget to support precept?	<input checked="" type="radio"/> No	Nothing provided to show the budget supports the precept request.	?
4.3. Budget against spend comparisons provided regularly to the Council with bank reconciliation?	<input checked="" type="radio"/> No	A bank reconciliation is provided but no budget information.	?
4.4. Has budget been discussed and adopted by council?	Yes	Minutes from Jan 2019 agreed the budget 2019/20.	
4.5. Any reserves earmarked?	<input checked="" type="radio"/> No	Only gross cutting appears to be ring fenced.	Done Now
4.6. Level of reserves within Proper Practice? ie between 3 and 12 months running costs	Yes	There is sufficient in the current bank account to cover 3 months running costs.	
4.7. Any unexplained variances from budget?		No budget information provided	
4.8. Precept demand correctly minuted?		No evidence provided	

5. Payroll – Clerk and other employees			
		Observations	Suggested advice to be given by YLCA FAH
5.1. Contract of employment for all members of staff	Yes	Contract of employment provided.	
5.2. Tax codes issued and applied correctly	Yes	Tax code BR is used.	
5.3. PAYE / NI/RTI evidence?, ie, P32 records	Yes	A spreadsheet was provided with the relevant details included.	
5.4. Has council approved salary paid?		No evidence provided.	
5.5. Salary accords with SCP agreed by Council		No evidence provided	
5.6. Other payments reasonable and approved by council?	Yes	Expenses claimed and within the minutes the payment was listed but no resolution in the minutes. All resolutions of the council should be included in the minutes.	YLCA to provide an example of an agenda and minutes to the Council.
5.7. Wageslips and P60 evidence?	Yes	Payslip and P60 provided.	

5.8. Minimum wage/National Living Wage paid? (if clerk paid an annual salary, are hours worked resulting in minimum wage being paid)		N/A	
5.9. Pension obligations met?		N/A	
5.10. Grievance and Disciplinary procedures adopted?	Yes		YLCA to provided the council with the NALC Grievance & Disciplinary Policies

6. Asset Control			
		Observations	Suggested advice to be given by YLCA RAH
6.1. Does council keep a register of all material assets owned?	Yes		
6.2. Is asset register up to date and accords with Proper Practices?	Yes	The Asset Register on the councils website is 2018 - if there are no changes to the councils assets then this should be reviewed and adopted in 2019. The Asset Register is reviewed annually and adopted by the Council.	
6.3. Value of individual assets included?	Yes		
6.4. Inspected for risk and up to date inspection records exist	No	The Risk Management document is 2012 and there are no record of any inspections taken place.	To Do.
6.5. Record of deeds, articles and land register references available?	Yes	N/A	

7. Bank Reconciliations			
		Observations	Suggested advice to be given by YLCA RAH
7.1. Is there a bank reconciliation for each account?	No	The bank reconciliation figures include the two bank accounts, investment account and current account. A separate bank reconciliation for the two accounts be set up showing how much has been spent from each account over the year.	Done Now.
7.2. Reconciliation carried out on receipt of statement?	Yes		
7.3. Any unexplained balancing entries in any reconciliation?	No		No Is OK!

8. Year End Procedures			
		Observations	Suggested advice to be given by YLCA RAH
8.1. Bank statements - investment account and ledger	Yes	Investment account reconciles with the bank	

reconcile?	Yes	statement provided as at 31.12.19.	
8.2. Bank statement – current account and ledger reconcile?	Yes	Current account reconciles with the bank statement provided as at 31.3.20.	
8.3. Underlying financial trail from records to presented accounts?	No		?
8.4. Where appropriate, debtors and creditors properly recorded?	Yes	N/A	
8.5. Has council agreed, signed and minuted sections 1 & 2 of the AGAR	Yes	Sections 1 & 2 of the AGAR 2018/19 were signed and agreed	

9. Miscellaneous			Suggested advice to be given by YLCA F&M
9.1. Have points raised at the last audit been addressed?	No	<p>Points raised were: Risk Assessment Policy be reviewed – no evidence that this has happened The annual return and minutes be put on the website – the AGAR is not on the website and minutes are not on since Sept 2019 A review of the reserves policy be conducted – no evidence Internal controls be documented and reviewed – no evidence An appraisal process with the Clerk be conducted – no evidence The internal auditors recommendations be considered and completed prior to the next internal audit.</p>	?
9.2. Has the council adopted a Code of Conduct since July 2012?	Yes	June 2012	
9.3. Is eligibility for General Power of Competence (GPC) properly evidenced?	No	The council has not adopted the GPC. It was discussed at a meeting in June 2012 The minute states that when this qualification was passed the Parish Clerk would discuss the procedure. Should the Clerk hold the full CiLCA qualification the council consider adopting GPC.	?
9.4. Are all electronic files backed up?	Yes	Backups are taken and saved on the cloud via Microsoft outlook account.	
9.5. Do arrangements for public inspection of council's records exist?	No	No evidence provided. The Public Rights notice be placed on the Councils website with the AGAR.	Photo checked?

9.6. Is the Council compliant with the Transparency Code for Smaller Authorities?		<input checked="" type="radio"/> No	There are so many areas on the website that information is missing therefore the council is not compliant with the Transparency Code	To Do!!
9.7. Does the Council have a Privacy Policy (and on its website)		<input checked="" type="radio"/> No		YLCA provide the GDPR toolkit with the relevant policy templates for the council to consider. To Do.
9.8. Does the Council have a website or use another data platform?	Yes			To Do.
9.9. Has the Council done a data audit?		<input checked="" type="radio"/> No		
9.10. Has the Council adopted a record management policy?	Yes		Adopted on the 1 August 2018	
9.11. Complaints procedure in place	Yes		Adopted 11 May 2011	
9.12. Is the Council the sole trustee of a charity?		<input checked="" type="radio"/> No		That's ok!
9.13. If 'yes' at 9.12, have the charity accounts been audited separately in the year?	Yes	<input checked="" type="radio"/> No	N/A	
9.14. Has the Council any outstanding loans?		<input checked="" type="radio"/> No		
9.15. If 'yes' at 9.14, has it budgeted for repayments in the year?	Yes	<input checked="" type="radio"/> No	N/A	

Transaction Spot Check – 6 checks of each.

Check No.	1	2	3	4	5	6
Cheque stubs initialised	Yes	Yes	Yes	Yes	Yes	Yes
Cheque number in cash book	Yes	Yes	Yes	Yes	Yes	Yes
Payment approval minuted	No resolution	No resolution	No resolution	No resolution	No resolution	No resolution
Invoice value correct	Yes	Yes	Yes	Yes	Yes	Yes
Minute value correct	Yes	Yes	Yes	Yes	Yes	Yes
Cheque value correct	Yes	Yes	Yes	Yes	Yes	Yes
Timely payment	Yes	Yes	Yes	Yes	Yes	Yes
VAT recorded in cash book	Yes – only 1 VAT payment					
S137 recorded in cash book	N/A					
S137 minuted	N/A					
PAYE payments timely	Yes	Yes	Yes	Yes	Yes	Yes
Notes	The PAYE payment for Apr – Jun was sent in Aug.					

Annual Governance and Accountability Return

	Year ending 31 March 2019	Year ending 31 March 2020
1. Balances brought forward	£9,180	£9,680
2. Annual precept	£2,500	£2,500
3. Total other receipts	£960	£926
4. Staff costs	£1,665	£1,716
5. Loan interest/capital repayments	0	0
6. Total other payments	£1,295	£2,058
7. Balances carried forward	£9,680	£9,332
8. Total cash and investments	£9,680	£9,332
9. Total fixed assets and long term assets	£5,253	£5,253
10. Total borrowings	0	

Internal audit carried out by Karen Mann	(signed) <i>Karen Mann</i>	(print) KAREN MANN
Date 4 May 2020		

For auditor's use only	
Internal audit section of AGAR completed and signed	Yes
Report sent to council	Sent to YLCA 4 May 2020
Copy of internal auditor's report sent to YLCA with details of any advice/guidance needed to be given	Yes

Foston & Thornton-le-Clay Parish Council

Bank Reconciliation as at 24 April 2020

Balance b/f 01 April 2019	9679.73
Add receipts	3426.31
	<u>13106.04</u>
Less payments	3774.40
Balance c/f	<u>9331.64</u>

Annual Return	
OB	9679.73
Precept	2500.00
Receipts	926.31
Payroll	1716.00
Payments	2058.40
CB	9331.64

Balance at bank and in hand:

Investment account	2684.93
Current account	6646.71
Petty Cash	0.00
	<u>9331.64</u>

Unpresented items:

Ref Amount

<u>0.00</u>	<u>0.00</u>	<u>9331.64</u>	0.00
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Ringfenced:	3106.30
CWM	335.50
Phone Boxes	-64.36
Transparency Code	842.88
Library	392.00
Consultations	28.61
History Group	72.31
Winter Weather	150.01
Grass Cutting	676.70
Defibrillators	338.76
Good Neighbours	300.00
Local Plan	33.89

0.00

Made up of:-

Ring Fenced Funding	3106.30
Earmarked Funds 2019/2020 - Maintenance PC Assets	£1,500 1165.00
Parish Council Funds (General Reserve)	5060.34
	<u>9331.64</u>

(Minutes 06Dec17)

0.00

Foston & Thornton-le-Clay Parish Council

Incl&Exp 3426.31
S/b Zero 0.00

RECEIPTS 2019 - 2020

Date	Payer	Description	Reference	Amount	Precept	Rent	CWM	Interest	VAT	Defib Appeal	Misc
08/05/2019	RDC	Precept		3426.31	2500.00	375.00	470.00	21.31	0.00	0.00	60.00
31/05/2019	Shipley	Allotment Rent		1250.00	1250.00						
17/06/2019	Crabtree	Allotment Rent		30.00		30.00					
01/07/2019	Simm	Allotment Rent		52.00		52.00					
12/09/2019	RDC	Precept		100.00		100.00					
12/09/2019	RDC	Polling Station Fee		1250.00	1250.00						
31/10/2019	Donation	Community Wildflower Meadow		60.00							60.00
01/01/2020	NS&I	Interest		20.00			20.00				
23/02/2020	Simm	Allotment Rent		21.31				21.31			
23/02/2020	Shipley	Allotment Rent		100.00		100.00					
24/02/2020	Crabtree	Allotment Rent		41.00		41.00					
13/03/2020	Yorkshire Butterflies	Community Wildflower Meadow		52.00		52.00					
				450.00			450.00				

Foston & Thornton-le-Clay Parish Council

Income and Expenditure Account Year Ending 31 March 2020

31/03/2019		31/03/2020
	Income	
2552.00	Precept	2500.00
130.00	Allotment Rents	375.00
0	Community Wildflower Meadow	470.00
0.00	Grants	0.00
759.00	VAT Refund	0.00
19.18	Bank Interest	21.31
0.00	Miscellaneous	60.00 ***
<u>3460.18</u>	Total Income	<u>3426.31</u>
	Expenditure	
257.60	Insurance	257.60
1665.48	Parish Clerk	1716.00
	Community Wildflower Meadow	114.50
144.00	Village Hall Rent	132.00
163.00	Subscriptions	161.00
136.73	Audit Fees	146.73
	Notice Board Refurbishment	170.00
	Grass Cutting	100.00
	ROW Sign Repairs	125.00
	Village Sign Name Plate	335.00
96.12	Bank Charges	106.65
479.99	Ring-Fenced Funding Expenditure	
17.68	Expenses - Parish Clerk	66.86
	OAP Lunch Funds to Village Hall	216.06
	VAT (To Reclaim)	67.00
	Miscellaneous	60.00 ***
<u>2960.60</u>	Total Expenditure	<u>3774.40</u>
<u>499.58</u>	Surplus/(Deficit)	<u>-348.09</u>

Date: 02 April 2020