

## Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of  
smaller authority here:

Wisham Parish Council

our responsibility for ensuring that there is a sound system of internal control, including 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 2017, that:

	Agreed		‘Yes’ means that this smaller 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 smaller authority to conduct its business or on 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 smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered the financial and other risks it faces and has 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 the smaller 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	NA
			✓
			has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.

This annual governance statement is approved by this smaller authority on:

15/06/2017

Signed by Chair at meeting where approval is given:

*Kenneth Jones*

and recorded as minute reference:

26

Clerk:

*Adrian Jones*

\*Note. Please provide explanations to the external auditor on a separate sheet for each ‘No’ response. Describe how this smaller authority will address the weaknesses identified.

## Section 2 – Accounting statements 2016/17 for

Enter name of smaller authority here:

Walsingham Parishes Council

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	221172	239684	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	140930	142050	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	20119	18640	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	32621	33890	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	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	109916	108322	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (+) Balances carried forward	239684	258162	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	226654	241673	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	250472	250472	This cell shows the value of all the property the authority owns. It is made up of its fixed assets and long-term investments.
10. Total borrowings	NIL	NIL	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.
		<input checked="" type="checkbox"/>	

I certify that for the year ended 31 March 2017 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

*Debra Shaw*

Date

15/05/2017

I confirm that these accounting statements were approved by this smaller authority on:

15/05/17

and recorded as minute reference:

26

Signed by Chair at meeting where approval is given:

*Kim Overton*

# Annual internal audit report 2016/17 to

Enter name of smaller authority here:

Westham Parish Council

This smaller authority's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2017.

Internal audit has been carried out in accordance with this smaller 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 smaller authority.

Internal control objective	Agreed? Please choose only one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been kept properly throughout the year.	✓		
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This smaller 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 smaller authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. (For local councils only) Trust funds (including charitable) - The council met its responsibilities as a trustee.			✓

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

ICE REPORT

Name of person who carried out the internal audit PETER FRATT

Signature of person who carried out the internal audit  Date 11/05/2017

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

**CONFIRMATION OF THE DATES FOR THE PERIOD OF EXERCISE OF  
PUBLIC RIGHTS**

**Westham Parish Council**

**Either:**

On behalf of Westham Parish Council, I confirm that the dates set for the period of exercise of public rights are as follows:

Commencing on \_\_\_\_\_ 05 June 2017 \_\_\_\_\_

and ending on \_\_\_\_\_ 14 July 2017 \_\_\_\_\_

**Or:**

On behalf of Westham Parish Council, I confirm that the dates set for the period of exercise of public rights are as follows:

Commencing on \_\_\_\_\_

and ending on \_\_\_\_\_

(Enter dates as appropriate which must be 30 working days inclusive and must include the first 10 working days of July 2017)

**Signed:** Robert Stevens

**Role:** Responsible Financial Officer  
for Westham Parish Council

**PLEASE SUBMIT THIS FORM TO PKF LITTLEJOHN LLP WITH THE  
ANNUAL RETURN AND OTHER REQUESTED DOCUMENTATION**

**Peter J Consultants**

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**WESTHAM PARISH COUNCIL**

**Internal Audit & Annual Review - 31/03/2017**

In accordance with my Internal Audit Plan, Controls and Procedures have been tested, with Fraud and Risk Issues reviewed - these are well managed, as set out in the Governance and Accountability for Local Councils Practitioners' Guide 2017 and meet the needs of the Council. I would only comment by exception. I confirm that I do not have any role within the Council. I will carry out my duties without bias and follow the Public Sector Internal Audit Standards 2012 - to enable the Council to comply with these Standards and the Accounts & Audit Regulations 2015.

For consideration:

1. Legal Deposit Libraries Act 2003 re Published, Printed & Electronic Works (in the case of a Council, these would be News Letters/Magazines). The NALC Legal Topic Note 40 sets out the legal requirement that items of this nature, that are made available to the Public, have to be copied to the British Library. This Institution is tasked with archiving all of the above Works for future Generations.

It appears that the collection by the British Library of Council Publications is:

- a) where the Library is aware of a Council's Website, it employs an Internet Bot to search and record any Published Works
  - b) Councils can send a Paper Copy or an Electronic Version
2. The Annual Return Governance Statement is signed off in Council and confirms that all Internal Controls & Procedures have been reviewed. There are two sets of Guidelines/Regulations that need to be followed:
    - a) the Governance & Accountability Guide 2017
    - b) the Accounts & Audit Regulations 2015. Note that Section 5(1) is badly worded - it should read that the Council must arrange for an Audit to be carried out by an independent Internal Auditor
  3. Insurance - Fidelity Guarantee. This is currently £250k - it is recommended that the figure is increased to cover the peak Bank Balances expected during the year - raise to £300k.



Peter Frost

Peter J Consultants