

Annual Internal Audit Report 2019/20

COLLIER STREET 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.

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.	✓/Applicable		
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 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")	✓		
L. 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.	✓		
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

27/5/19

16/4/20

Name of person who carried out the internal audit
S J Pollard for Auditing Solutions Ltd

Signature of person who carried out the internal audit

Date 16/4/2020

*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 2019/20

We acknowledge as the members of:

COLLIER STREET 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	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
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.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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 must be published with the Annual Governance Statement.

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

08 06 2020

and recorded as minute reference:

06-20-11-Step 2.2.

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

Chairman

Clerk

Other information required by the Transparency Codes (not part of Annual Governance Statement)
Authority web address

www.collierstreetpc.kentparishes.gov.uk

collierstreetparishcouncil.co.uk

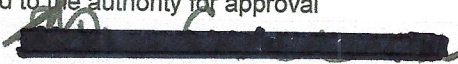
Section 2 – Accounting Statements 2019/20 for

COLLIER STREET PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	18933	17163	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	14054	17456	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	4780	4945	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	7907	8821	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	12696	17210	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	17163	13533	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	17163	13533	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	39251	44928	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



Date

01 06 20

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

08 06 20

as recorded in minute reference:

06-20.11 Sep 2.3.

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



Working details for ANNUAL RETURN - Year ended 31 March 2020

		<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
1		18,933	17,163	310	0	General Reserves
1	Balances brought forward	18,933	17,163	Total balances & reserves at the beginning of the year as recorded in the Financial Records		
2		14,054	17,456	1076	100	Precept
2	Annual Precept	14,054	17,456	Total amount of Precept income received in the year		
3		1,091	1,552	115	999	VAT on Receipts
3		18	20	1100	100	Bank Interest Received
3		0	1,771	1130	100	Miscellaneous Income
3		1,370	1,603	1140	100	Parish Services Scheme
3		2,300	0	1150	100	Members Grant
3	Total other receipts	4,780	4,945	Total income or receipts as recorded in the cashbook minus the Precept		
4		7,999	8,785	4000	130	Clerk Salary
4		-92	37	4040	130	PAYE and NI
4	Staff costs	7,907	8,821	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 expenses		
5	Loan interest/Capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on borrowings		
6		1,567	2,261	515	999	VAT on Payments
6		45	84	4100	120	AGM
6		315	320	4110	120	Audit
6		1,143	1,756	4130	120	Clerk [Admin]
6		275	285	4131	120	PO Box Number
6		32	32	4140	120	Commercial Card Fees
6		8	0	4150	120	Conference Expenses
6		0	1,713	4152	120	CCTV Project
6		0	627	4153	120	Diffusion Tubes 2018-2019
6		0	250	4154	120	Defibrillator
6		297	86	4155	120	GDPR Expenses
6		33	0	4160	120	Guides/Development Literature
6		641	665	4170	120	Insurance
6		101	0	4180	120	Miscellaneous Expenditure
6		119	0	4190	120	Refreshments
6		736	338	4210	120	Subscriptions
6		1,922	0	4350	150	Projects
6		3,553	0	4400	160	Play Equipment Refurbishment
6		119	221	4405	120	Rialtas Busn Systems
6		0	4,305	4410	160	Recreation Field Maintenance
6		365	640	4420	160	Resurfacing Costs
6		67	72	4430	160	ROSPA Report
6		643	2,750	4500	170	Street Lighting Maintenance
6		165	503	4510	120	Training
6		550	0	4515	150	Automatic Traffic Survey

Working details for ANNUAL RETURN - Year ended 31 March 2020

		<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
6		0	11	4535	140	Upper Medway Internal Drainage
6		0	293	4555	120	Website Replacement Cost
6	Total other payments	12,696	17,210	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)		
7	Balances carried forwrd	17,163	13,533	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]		
8		7,841	4,191	200	0	Community Account
8		9,323	9,342	210	0	Money Manager
8	Total Cash & Investments	17,163	13,533	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March		
9		39,251	44,928	9	0	Total Fixed Assets
9	Total Fixed Assets	39,251	44,928	The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register		
10	Total Borrowings	0	0	The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)		

Bank reconciliation

Name of smaller authority:

COLLIER STREET PARISH COUNCIL

Financial year ending 31 March 2020

Prepared by (Name and Role):

Alan Crocker Clerk/Responsible Financial Officer

Date:

18.05.2020

Balance per bank statements as at 31/3/20

Current Account

£ 4,191.00

High Interest Account

£ 9,342.00

Building Society Premium Account

-

13,533.00

Petty cash float (if applicable)

-

Less: any unpresented cheques as at 31/3/20
(normally only current account)

0.00

0.00

0.00

0.00

Add: any un-banked cash as at 31/3/30

-

Net balances as at 31/3/20 (Box 8)

13,533.00

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

Name of smaller authority: COLLIER STREET PARISH COUNCIL

County Area (local councils and parish meetings only): _____

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on 1st. SEPTEMBER 2020

and ending on 12TH OCTOBER 2020

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must commence on or before 1 September 2020).

We have suggested the following dates: Monday 15 June – Friday 24 July 2020. The latest possible dates that comply with the statutory requirements are Tuesday 1 September – Monday 12 October 2020.)

Signed: 

Role: CLERK/RESPONSIBLE FINANCIAL OFFICER

This form is only for use by smaller authorities subject to a review:

Please submit this form to PKF Littlejohn LLP with the AGAR Part 3 and other requested documentation – this form is not for publication on your website.