

Local Councils, Internal Drainage Boards and other Smaller Authorities in England

Annual Governance and Accountability Return 2017/18 Part 3

To be completed by:

- all smaller authorities* where either the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; and
- any other smaller authorities that either:
 - are unable to certify themselves as exempt; or
 - have requested a limited assurance review.

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2017/18

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 **before 2 July 2018**.
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 requesting a limited assurance review, **must** send to the external auditor:
 - the Annual Governance and Accountability Return Sections 1, 2 and 3, together with
 - a bank reconciliation as at 31 March 2018
 - an explanation of any significant year on year variances in the accounting statements
 - your notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2017/18

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

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

Publication Requirements

Smaller authorities with either income or expenditure exceeding £25,000 **must** publish on a public website, under the Accounts and Audit Regulations 2015, the Annual Governance and Accountability Return:

- **Section 1 – Annual Governance Statement 2017/18**, page 4
- **Section 2 – Accounting Statements 2017/18**, page 5
- **Section 3 – The External Auditor Report and Certificate 2017/18**, page 6
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

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 Local Audit and Accountability Act 2014.

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2017/18

- 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. Avoid making amendments to the completed Annual Governance and Accountability Return. Any amendments must be approved by the authority, properly initialled and accompanied by an explanation. 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 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 sending it to the external auditor.
- Do not send the external auditor any information not specifically requested. However, you **must** inform your external auditor about any change of Clerk, Responsible Finance 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 explanation.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs will be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2017) equals the balance brought forward in the current year (Box 1 of 2018).
- Please enter the authority's name **only** in Section 3 on Page 6. **Do not complete the remainder of that section**, which is reserved for the external auditor.
- 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 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.

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 have 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?	✓	
	The bank reconciliation as at 31 March 2018 is agreed 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 is a sole managing trustee? NB: do not send trust accounting statements unless requested or instructed.	N/A	

*More guidance on completing this annual return is available in **Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, which can be downloaded from www.nalc.gov.uk or from www.slcc.co.uk or from www.ada.org.uk

Annual Internal Audit Report 2017/18

STRETTON 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 2018.

The internal audit for 2017/18 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

K. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

22/05/18

Name of person who carried out the internal audit

CV Lingard for and on behalf of
Auditing Solutions Ltd

INTERNAL AUDITOR

Signature of person who carried out the internal audit

Cherie Lingard

Date

22/05/18

*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 2017/18

We acknowledge as the members of:

STRETTON 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	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. Describe how the authority will address the weaknesses identified.

This Annual Governance Statement is approved by this authority and recorded as minute reference:

BOOK 16 - 1718-187 REFERENCE

dated

03/04/2018

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

Chairman

Kathleen E. Wilson

Clerk

Amanda Smith

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

Authority web address

www.strettoncommunity.co.uk AUTHORITY WEBSITE ADDRESS

Section 2 – Accounting Statements 2017/18 for

STRETTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	75,345	128,514	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	162,037	170,180	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	15,378	16,751	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	43,337	47,060	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	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	80,909	100,767	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	128,514	167,618	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	121,444	157,497	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	1,114,773	1,116,123	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 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 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

Maureen Smith

Date

03/04/2018

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

03/04/2018

and recorded as minute reference:

BOOK 16 1718-187 REFERENCE

Signed by Chairman of the meeting where approval of the Accounting Statements is given

Kathleen Edinor

Section 3 – External Auditor Report and Certificate 2017/18

In respect of

STRETTON 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 2018; 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 2017/18

(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 2017/18

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 2018.

*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 for 2017/18 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Bank reconciliation template

The model can be applied for reconciliations carried out at any time of the year. Please complete all green cells.

BANK RECONCILIATION		FINANCIAL YEAR ENDING 31 MARCH 2018	
Authority name and reference	STRETTON PARISH COUNCIL		
Prepared by: Name	MRS AMANDA SMITH	Date:	01.04.2018
Role (Clerk/RFO etc)	CLERK / RFO		
Approved by: Name	MR J MCKIERNAN	Date:	04.04.2018
Role (RFO/Chair etc)	CHAIR		
Balance per bank statements as at 31 March 2018	£	TOTAL £	
List balances on all bank accounts plus petty cash floats at 31 March 2018:			
CURRENT ACCOUNT	19371.15		
RESERVE ACCOUNT	138125.58		
		157496.73	
Less: any un-presented cheques at 31 March 2018: (normally only current account. List date, cheque number & value. Use separate list if needed)			
	0.00	0.00	
Add any unbanked cash at 31 March 2018: (List date & amount received)			
TOTAL - NET BANK BALANCES AS AT 31 MARCH 2018		157496.73	

The net balances reconcile to the Cash Book for the year, as follows:

CASH BOOK (receipts and payments/income & expenditure schedules)	£
Opening Balance:	121443.88
Add: Receipts in the year:	193674.14
Less: Payments in the year:	157621.99
CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2018	157496.73
Must equal total net bank balances above and Section 2, Box 8	

Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	STRETTON PARISH COUNCIL				
Box on Section 2 Accounting Statements	(a) 2017 £	(b) 2018 £	(c) Variance Increase(+) or decrease(-) (b - a) £	(d) Variance divided by 2016 figure times 100 (c / a *100) %	Explanation required? Less than £250 and 15%? - NO More than 15%? - YES
Box 2 -Precept or Rates and Levies	162037	170180	8143	5.03	NO
Box 3 -Total other receipts	15378	16751	1373	8.93	NO
Box 4 -Staff costs	43337	47060	3723	8.59	NO
Box 5 -Loan interest/ capital repayments	0	0	0	0	NO
Box 6 -All other payments	80909	100767	19858	24.54	YES
Box 9 -Total fixed assets plus long-term investments and assets	1114773	1116123	1350	0.12	New laptop and additional CCTV cameras No disposals
Box 10 – Total borrowings	0	0	0	0	NO

Explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	STRETTON PARISH COUNCIL	
BOX NO	6 – ALL OTHER PAYMENTS	£
(b) Figure in 2018 column		100767
(a) Figure in 2017 column		80909
(d) Total variance: 2018 figure less 2017 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		19858

Reasons (as many as are applicable)	Amount £
Reason 1 – Footpath resurfacing Station Walk 2017/18	7410
Reason 2 – New footpath along Jinny Nature Trail 2017/18	9945
Reason 3 – Youth Activity in Summer	9353
Reason 4 – Bus Shelter in 2016/17	-4155
Reason 5 – Green Project Completed 2016/17	-498
Reason 6 – Neighbourhood Plan Completed	-293
Reason 7 – Railings on wall at Priory Centre	-2644
Reason 8 – New laptop and software	999
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	20117
(f) Unexplained amount £ of total variance at (d - e)	-259
Unexplained as % of 2017 figure (f / a *100) (must be below 15%)	0.32%
Confirm unexplained amount is less than 15% of 2017 figure YES – satisfactorily explained NO – provide further explanations	YES

Reconciliation between boxes 7 and 8 on the Annual Return

This should only be applicable if accounting on an income and expenditure basis

Authority name and reference		STRETTON PARISH COUNCIL
		£
A	Figure in Box 8 of 2018 column of the Annual Return	157497
B	Less Creditors at 31 March 2018 – owed by the Authority (please supply a detailed list of creditors – see below) Also subtract any receipts in advance	0
C	Plus Debtors at 31 March 2018 – owed to the Authority (please supply a detailed list of debtors – see below) Also add any payments made in advance (prepayments)	10121
D	TOTAL	

Figure in Box 7 of 2017 column of the Annual Return (must equal line D above)	167618
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Creditors/receipts in advance list

Name	Invoice/receipt in advance reference	Date	£ amount
Total – agreed to B			

Debtor list/prepayments list

Name	Debtor/prepayment reference	Date	£ amount
HM REVENUE & CUSTOMS	VAT RECLAIM	01.04.2018	9794
ZURICH INSURANCE	INSURANCE PREMIUM PREPAYMENT	APRIL/MAY 2017	327
Total – agreed to C			10121

Analysis of earmarked reserves

Authority name and reference	STRETTON PARISH COUNCIL
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Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
Potential purchase of land for use as a cemetery	Short term	100000
Repairs to changing rooms at Jubilee Park	Short term	5683
Bus Shelter purchase and installation	Short term	4155
Planning and build of double garage at Jubilee Park	Short term	20000
(a) TOTAL		129838

Note: * short-term investments would be included in Box 8 of the Accounting Statements in the Annual return; long-term investments would be in Box 9.

Key contact details

Authority name and reference	STRETTON PARISH COUNCIL
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	Clerk/ Responsible Financial Officer (RFO) – if Clerk and RFO are different please supply details on separate sheet
Name	MRS AMANDA SMITH
Address	22 FIELD RISE BURTON ON TRENT STAFFORDSHIRE DE13 0NR
Telephone no.	01283 537939
Email address	STRETTONPC@BTINTERNET.COM

	Chair
Name	MR JOHN McKIERNAN
Address	10 WATERTON CLOSE STRETTON BURTON ON TRENT STAFFORDSHIRE DE13 0RL
Telephone no.	01283 509725
Email address	jmckier@gmail.com / jmckiernan@strettonpc.co.uk

Stretton Parish Council

NOTICE OF DATE OF COMMENCEMENT OF PERIOD FOR THE EXERCISE OF ELECTORS' RIGHTS

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

THE ACCOUNTS AND AUDIT REGULATIONS 2015 (SI 2015 No. 234)
THE LOCAL AUDIT AND ACCOUNTABILITY ACT 2014

NOTICE

1. Date of Announcement - 1st May 2017
2. Each year the Council's Annual Return is audited by an auditor appointed by the Public Sector Audit Appointments Limited. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2018 these documents will be available on reasonable notice on application to :

Mrs A J Smith, Parish Clerk/Responsible Officer
22 Field Rise,
Burton on Trent
Staffordshire
DE13 0NR

Tel :01283 537939
Email : strettonpc@btinternet.com

Commencing on 4th June 2017
And end on 13th July 2017
3. Local Government Electors and their representatives also have:
 - The opportunity to question the auditor about the accounts; and
 - The right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Council.

The auditor can be contacted at the address below for this purpose from 6th July 2018 until the audit has been completed.
4. The audit is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office Code of Audit Practice. Your audit is being carried out by:

Mazars LLP. Aykley Heads, Durham DH1 5TS
5. This announcement is made by Mrs A J Smith – Parish Clerk / Responsible Officer

Amanda Smith