

This page is part of Section 3 - External auditor certificate and opinion 2014/15

**Newton Regis & Seckington & No Man's Heath Parish Council
Audit Report for the year ended 31 March 2015**

Matters reported

Other matters not affecting our opinion which we wish to draw to the attention of Newton Regis & Seckington & No Man's Heath Parish Council for the year ended 31 March 2015

Petty Cash Figures

The Council has not accounted for petty cash in 2013/14 nor 2014/15. Box 8 of the Annual Return Section 1, 'Total cash and short term investments' should be £6,958 for the year ended 31 March 2015 (£5,612 for the year ended 31 March 2014). These figures should agree with the cash book figures for each year, the bank reconciliation and with Box 7 of the Annual Return Section 1, 'Balances carried forward'.

In future the Council must account properly for petty cash.



for Grant Thornton UK LLP

Date 29 July 2015

Our ref WKS145

Year End 31 March 2015

Audited Body

Newton Regis & Seckington & No Man's Heath Parish Council

Complete all boxes that are shaded green

GT Ref

WKS145

Tests

O/S

0 /57

Answer all questions below with a "Y" for Yes or "N" for No

Type of Audit & Basis of Accounts

Is the type of audit & basis of accounts correct – answer yes or no to each question shown below:

Y/N	N/A
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1 Is the level of Income and/or Expenditure over £200,000 for the last three consecutive years? (Check on Analytical Review spreadsheet)

N

N/A

2 Is the level of Income and/or Expenditure over £200,000 for the last two consecutive years? (Check on Analytical Review spreadsheet)

N

N/A

3 Is the level of Income and/or Expenditure over £200,000?

N

4a Is the level of Income and/or Expenditure over £6,500,000?

N

N/A

5

N/A

Section 1 – The Statement of Accounts

Is section 1 properly completed – answer yes or no to each question shown below:

Y/N

6 Has the name of the council been entered at the top of the form?

Y

7

Is the form signed and dated by the Responsible Financial Officer?

Y

8a a) Has a council minute reference been entered?

Y

8b

b) Has a council minute date been entered?

Y

9a a) Has the Chair signed the form?

Y

9b b) Has the Chair's signature been dated?

Y

10 Are figures or "£0 or nil" entered for both years in boxes 1-10?

Y

11a Has the Trust Funds disclosure note (Box 11) been completed?

Y

11b Is the Trust Fund disclosure note consistent with prior years?

Y

12a Is the date of approval by the council on section 1 a) after 31 March

Y

12b and b) by 30 June?

Y

13 Does it appear that section 1 been approved at a full council meeting (ie not by committee)?

Y

14 Does the annual precept in box 2 agree to third party evidence from the precepting authority? Check database.

Y

15 Does Box 10 agree to PWLB database ? (Agree nil balances too)

Y

16 If the council have taken out any new borrowing during the year that is not from the PWLB ensure that the council has the correct Secretary of State approval.

	N/A
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Complete the green boxes on the Analytical Review (AR) tab

Y/N	N/A
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17 Are the additions correct?

Y

18 Are there explanations for all significant variances identified on the analytical review spreadsheet?

Y	
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19 Are there explanations/supporting documents for all other matters noted on the analytical review spreadsheet?

	N/A
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20 Does box 7 equal box 8, and if not, is there a complete reconciliation of the difference on file?

N/A

Using the additional information

Y/N	N/A
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21a Do last years figures agree to last years audited annual return?

Y

21b Is it correct that last years figures are unchanged? (Consider matters raised in last year's audit report)

N

Put in an OM point stating what last years figures should have been.

No matters raised in last year's report - however, the Council failed to account for petty cash last year and has done the same this year.

22 Does the opening balance in box 1 this year agree to the balance carried forward from last year's audited accounts and box 7 last years figures?

Y

23 Has a year end bank reconciliation been provided?
Enter a reference for the bank reconciliation in the box as indicated.

B1	Y
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24 Do the figures on the bank reconciliation add up?
Q24, Petty cash has not been accounted for in the reconciliation. This was also done last year and has been missed. The figures in section 1 are therefore incorrect. Report as OM per GS.

N	
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Obtain new reconciliation

25 Do the only reconciling entries only relate to unrepresented cheques and cash in transit?

Y	
---	--

26 Is the value of the reconciling items reasonable in light of the overall income and expenditure of the audited body?

Y	
---	--

27 Does the cash book figure in the reconciliation agree with box 8 for this year?

Y	
---	--

28 Do all bank accounts have a positive cash balance per the bank and the cash book at the year end ?

Y	
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29 Does the figure in box 10 agree to any additional evidence supplied by the council?

	N/A
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30 Are the entries in boxes 5 and 10 consistent with one another? i.e. borrowing is reflected in loan interest / capital repayments

Y	
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31 Are the increases in borrowing (box 10) reflected in increases in total fixed assets (box 9). If not is there an adequate explanation on file?

	N/A
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Section 2 - Annual governance statement
Is section 2 properly completed – answer yes or no to each question below.

Y/N	N/A
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32 Has the name of the council been entered at the top of the section?

Y

33a Is a yes answer entered in each of the boxes 1 to 8?

Y

33b

N/A

34 Has the Trust Funds declaration (box 9) been completed?

Y

35 Is the Trust Funds declaration consistent with the trust funds disclosure note at section 1?

Y

36a a) Has a council minute reference been entered?

Y

Audited Body Name NEWTON REGIS, SECKINGTON & NO MANS HEATH

NOTICE OF CONCLUSION OF AUDIT

Accounts year ended 31 March 2015

Audit Commission Act 1998 (as transitionally saved)
The Accounts and Audit (England) Regulations 2011

Insert date of placing the Notice

1. Date of Notice 8 / 8 / 2015.

The date of conclusion of the audit is the date shown on the Auditor's Certificate and Report at Section 3 of the Annual Return.

2. Notice

The Audit of the Council's Accounts for the above year has been concluded on

28/7/15 by Grant Thornton UK LLP.

The Accounts must be published on conclusion of the Audit or on 30th September whichever is the earlier.

3. Publication of Accounts.

A copy of the Statement of Accounts and the Auditor's Certificate and Report thereon has been published.

The Statement of Accounts consists of sections 1, 2 and 3 of the Annual Return.

Notice of these rights is required by the Act.

4. Local Government Elector's Rights

A Local Government Elector for the Parish may obtain, inspect or take a copy of the Statement of Accounts and Auditor's Certificate and Report by arrangement with the Clerk at the address and times set out below.

Complete as locally appropriate

5. Days and times of availability

MONDAY - FRIDAY 10:00 - 15:00

10/8/15 - 24/8/15

Complete as locally appropriate

6. Address where the Documents may be inspected or purchased

6 MAWBEYS LANE

APPLEBY MAGNA

SHADLINCOTE, DE12 7AA

Complete as appropriate

7. Signature and name of person giving Notice on behalf of Council

NICOLA ALLTON Clerk and / ~~or~~ Responsible Financial Officer

Amend if necessary

NIA