

Smaller authority name: **MARDEN PARISH COUNCIL**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement FRIDAY 1 JUNE 2018 (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2018, these documents will be available on reasonable notice by application to:</p> <p>(b) Alison Sutton, Parish Clerk/Responsible Financial Officer 07789 322771 mardenclerk@gmail.com</p> <p>commencing on (c) Monday 4 June 2018</p> <p>and ending on (d) Friday 13 July 2018</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 1 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-littlejohn.com)</p> <p>5. This announcement is made by (e) Alison Sutton, Parish Clerk/RFO</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 2-13 July 2018 for 2017/18 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

Herefordshire Association of Local Councils (HALC)

Internal Audit Service

FINAL INTERNAL AUDIT REPORT

Marden Parish Council

2017/18

1. Introduction

Herefordshire Association of Local Councils has carried out an end of year Internal Audit review.

2. 2016/17 Internal Audit recommendations?

No	Detail	Action
1	Asset Register information	√
2	Cheques signed by councillor with non-disclosable interest	√

3. Scope of Audit

The scope of the audit covered

- 3.1 Budgeting
- 3.2 Accounting records and supporting documents
- 3.3 Bank Reconciliation
- 3.4 Investments
- 3.5 Statement of Accounts
- 3.6 Standing Orders and Financial Regulations
- 3.7 Income
- 3.8 Employment
- 3.9 VAT
- 3.10 Fixed Assets and Equipment
- 3.11 Risk Management
- 3.12 Annual Return 2018

4. Findings of the Audit

	Scope	Observation	Pass	Rec
3.1	Budgeting	Budget monitoring takes place at each Financial Advisory Working Group however it is not clear how this is signed off by the Parish Council. As they are not required under Financial Regulations It is not clear how variances are explained.	Yes	R.1
3.2	Accounting records and supporting documents	Excluding Salary payments there were 59 payments of which 26 had been authorised by the Parish Council net of VAT however cheques were made out for the gross figure,	No	R.2

	Scope	Observation	Pass	Rec
		Sample Checks have shown that cheques agreed with the relevant invoice. The Parish Councils Financial Regulations states that <u>Cheques or orders for payments drawn on the bank account in accordance with schedule as presented to the Council</u> shall be signed by two members of the Council.		
3.3	Bank Reconciliation	Balances reported to the Parish Council are the balance at Bank only. However the end of year Bank reconciliation has been carried out.	No	R.3
3.4	Investments	N/a		
3.5	Statement of Accounts		Yes	
3.6	Standing Orders and Financial Regulation		Yes	
3.7	Income	Income from the sale of green bags amount to some £3,900 and it is not clear what the arrangements are for the control of Green sacks Even though it was not Parish Council money.an amount of £37,730 was paid into the Parish Council bank account and at the yearend was still there. As the Parish Council was not sole trustee the amount had to be taken account of.in the Annual Return for 2017/18.	Yes	R.4 R.5
3.8	Employment	Although the Clerks additional hours and expenses are authorised by Parish Council it is not clear what the procedure is for authorising the Clerks standard Salary payments.	No	R.6
3.9	VAT		Yes	
3.10	Fixed Assets and Equipment		Yes	
3.11	Risk Management		Yes	
3.12	Annual return		Yes	

5. Recommendations

- 5.1 It should be made clearer how Budget monitoring is signed off by the Parish Council.
- 5.2 All payments approved must be approved gross and not net of VAT as is currently done.
- 5.3 Bank Reconciliations to be done in the form recommended by the External Auditors.
- 5.4 Some form of controls should be put in place regarding the control of green bags.

5.5 With regards to Marden Recreation Ground Trust monies arrangements should be made to rename account as Marden PC Custodian Trustee for MRGTs and in future no transactions for MRGT to be done through the Parish Councils account.

5.6 It should be made clearer how the Clerks standard hours have been authorised by the Parish Council.

6. Annual Return- Internal Control Objective

	Objective	Yes	No	Not Covered	Rec No
A	Appropriate accounting records have been kept properly through the year	√			
B	This authority complied with its financial regulations, payments were supported by invoices, <u>all expenditure was approved</u> and VAT appropriately accounted for		√		R.2
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	√			R.1
E	Expected income was fully received, based on correct prices, promptly recorded and promptly banked; and VAT was appropriately accounted for	√			R.4 R.5
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for			No Petty Cash	
G	<u>Salaries to employees</u> and allowances to members were paid in accordance with this <u>authority approvals</u> , and PAYE and NI requirements were properly applied		√		R.6
H	Asset and Investments registers were complete and accurate and properly maintained.	√			
I	<u>Periodic</u> and year end bank account reconciliation's were properly carried out		√		R.3
J	Accounting statements prepared during the year were prepared on the correct accounting basis,(receipts, and payments or income and expenditure) agreed to the cashbook supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded	√			
		Yes	No	N/a	
K	Trust funds(including charitable) The council met its responsibility as a trustee			√	

R.A.FORD

On Behalf of HALC Internal Audit Services

Annual Internal Audit Report 2017/18

MARDEN PARISH COUNCIL, HEREFORDSHIRE

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.	✓		
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.			NO PETTY CASH
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. (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

10/05/18

Name of person who carried out the internal audit

R. A FORD

Signature of person who carried out the internal audit

R. A. Ford

Date

10/5/18

*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:

MARDEN PARISH COUNCIL, HEREFORDSHIRE

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:

9.1



Chairman

dated

14/05/2018

Clerk

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

Authority web address

www.mardenvillage.co.uk

MARDEN PARISH COUNCIL

EXPLANATIONS FOR 'NO' RESPONSE TO ANNUAL GOVERNANCE STATEMENTS

Statement 1 – response 'No'

Recommendations of Internal Auditor considered and following actions initiated:

- 5.1 Minutes from May meeting onwards to say 'Actual payments and receipts reviewed and agreed against budget'
- 5.2 Gross payments on agendas and in minutes initiated from May meeting
- 5.3 Bank reconciliation on finance report sheet to Cllrs at every ordinary meeting initiated from May meeting
- 5.4 Stock control not possible, therefore purchase and sale of green sacks discontinued
- 5.5 Name change to 'Marden PC as Custodian Trustee for MRGT'. Marden Recreation Ground Trust will be handed funds to spend
- 5.6 Agendas and minutes from May meeting onwards when salary paid to say '£xx.xx for contracted hours salary, extra hours and expenses'

Section 2 – Accounting Statements 2017/18 for

MARDEN PARISH COUNCIL, HEREFORDSHIRE

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	30,686	20,106	<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	27,500	46,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	11,602	54,693	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	11,068	9,970	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	38,614	34,725	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	20,106	76,104	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	20,106	76,104	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	19,765	10,563	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. <i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>
		✓	

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



Date

14/05/2018

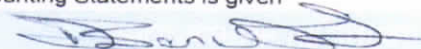
I confirm that these Accounting Statements were approved by this authority on this date:

14/05/2018

and recorded as minute reference:

9.2

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



Bank reconciliation

Name of smaller authority: MARDEN PARISH COUNCIL

County area (local councils and parish meetings only): Herefordshire

Financial year ending 31 March 2018

Prepared by: Alison Sutton, Parish Clerk/Responsible Financial Officer

Date: 23 April 2018

Balance per bank statements as at 31 March 2018:		
Current account	£	£
	40,493.86	
Deposit account held as Custodian Trustee for Marden Recreation Ground Trust	36,187.50	
		<u>76,681.36</u>
Less: any unpresented cheques at 31 March 2018		
C/N 1357	(70.72)	
C/N 1360	(306.48)	
C/N 1283	(200.00)	
		<u>(577.20)</u>
Net balances as at 31 March 2018		<u>76,104.16</u>

The net balances reconcile to the Cash Book (receipts and payments account) for the year, as follows:

CASH BOOK:

Opening Balance 1 April 2017	20,106.17	
Add: Receipts in the year	100,692.62	
Less: Payments in the year	(44,694.63)	
Closing balance per cash book as at 31 March 2018		<u>76,104.16</u>

**MARDEN PARISH COUNCIL
HEREFORDSHIRE**

Explanation of Variances

Box on section 2	2017 £	2018 £	Variance increase (+) or decrease (-)	% (Variance divided by 2017 figure multiplied by 100)	Explanation (If more than £250 or 15%)
	RESTATED To Receipts & payments				
Box 2 Precept	27,500	46,000	+18,500	67.2	Increase £13,500 for repayment of Public Works Loan when new build community centre possible. Ringfenced currently to reduce loan required eventually Increase £900 to provide same level of Lengthsman work following 75% reduction in grant for Lengthsman work Increase £450 for councillor training budget Increase £3,000 for architects' fees instead of using reserves as in 2016-17 Increase £650 for salary for national 1% increase and full year with CiLCA qualification
Box 3 Other receipts	11,602	54,693	+43,091	371.4	Increase £37,730 received by parish council as Custodian Trustee for Marden Recreation Trust. Ringfenced in deposit account apart from £1,542 used for purchase of play equipment Increase £658 in donations for play equipment Increase £1,383 from neighbouring parish for joint purchase of Speed Indicator Device Increase £2,207 from solar farm payment as full year + interest on late payment Increase £1,031 in donations for Community Facility. Ringfenced currently for future work
Box 4 Staff costs	11,068	9,970	-1,389	12.5	Decrease £1,389 as no NDP work
Box 6 All other payments	38,614	34,725	-3,889	10.0	Decrease £13,575 as no architects' fees Decrease £2,452 in contingency budget as no planning consultant fees Decrease £324 in purchase of green sacks Decrease £373 as no NDP work Decrease £93 in photocopier costs Decrease £81 in storage for the village clock Decrease £683 as only one subscription paid in year Decrease £2,391 less VAT paid as no architects' fees Increase £55 in training Increase £2,408 in traffic management costs Increase £66 in room hire as more meetings Increase £174 in Lengthsman costs Increase £23 in insurance costs Increase £419 in general parish maintenance Increase £154 in postage and stationery costs Increase £4,342 in donations and grants to local organisations

					<p>Increase £1,979 from costs of contested election</p> <p>Increase £3,485 in playground equipment</p> <p>Increase £2,938 for legal case</p> <p>Increase £52 in community facility working group costs</p>
Box 9 Total fixed assets	19,765	10,563			<p>Asset register highlighted as inaccurate by Internal Auditor for 2016-17 accounts. Major review undertaken and asset purchase figures identified as fully as possible, rather than insurance cover figures</p>

Marden Parish Council
Payments over £100 in 2017-18

04/04/2017	Green sacks	£720.00
10/04/2017	Freighter	£790.00
10/04/2017	Clerk's salary, expenses & refund of PC expenses	£2,054.40
10/04/2017	HMRC on behalf of Clerk	£434.45
10/04/2017	Event deposit	£100.00
08/05/2017	Lengthsman	£252.00
08/05/2017	Playground	£1,489.20
08/05/2017	Playground	£691.80
08/05/2017	Green sacks	£740.00
08/05/2017	Insurance	£542.51
12/06/2017	Lengthsman	£228.00
12/06/2017	Lengthsman	£408.00
12/06/2017	Playground	£1,489.20
12/06/2017	Donation	£200.00
12/06/2017	Donation	£1,150.00
29/06/2017	Green sacks	£740.00
10/07/2017	Lengthsman	£156.00
10/07/2017	Clerk's salary, expenses & refund of PC expenses	£2,529.37
10/07/2017	HMRC on behalf of Clerk	£575.97
10/07/2017	Speed Indicator Device	£180.00
31/07/2017	Website	£180.00
31/07/2017	Green sacks	£740.00
31/07/2017	Lengthsman	£258.00
25/08/2017	Donation	£5,242.00
11/09/2017	Lengthsman	£506.34
11/09/2017	Green sacks	£740.00
09/10/2017	Lengthsman	£336.00
09/10/2017	Lengthsman	£408.00
09/10/2017	Clerk's salary, expenses & refund of PC expenses	£2,089.18
09/10/2017	HMRC on behalf of Clerk	£408.20
13/11/2017	Lengthsman	£1,404.00
13/11/2017	Audit	£240.00
13/11/2017	Speed Indicator Device	£3,319.20
13/11/2017	Green sacks	£296.00
12/12/2017	Flagpole repair	£390.00
16/12/2017	Lengthsman	£180.00

16/12/2017	Room hire	£182.00
08/01/2018	Clerk's salary, expenses & refund of PC expenses	£1,857.57
08/01/2018	HMRC on behalf of Clerk	£387.20
08/01/2018	Freighter	£395.00
08/01/2018	Donation	£200.00
12/02/2018	Lengthsman	£432.00
12/02/2018	Event banners	£240.00
12/02/2018	Donation	£500.00
26/02/2018	Court fees	£528.00
12/03/2018	Barrister's fees	£2,760.00
12/03/2018	Clerk's extra salary	£109.51
12/03/2018	Lengthsman	£758.40
12/03/2018	Subscription to county association	£776.60
12/03/2018	Election fees	£1,978.60
19/03/2018	Room hire	£282.50
31/03/2018	Training	£306.48

Section 3 – External Auditor Report and Certificate 2017/18

In respect of

MARDEN PARISH COUNCIL, HEREFORDSHIRE

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

External Auditor Signature

Date

*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)

MARDEN PARISH COUNCIL ASSET REGISTER

Asset	Purchase price (where known)	Details of sum insured (excess of £250 in each case)	Comments
War memorial		£14,016.78	
Litter bins x11	£683.49	£2,849	
Cast iron and wooden seat		£841.21	
Bus shelters x2		£13,460.22	
Noticeboards x2 and small noticeboards x7	£4974.73	£5,331.41	
Old school clock		£10,372	
Flagpoles x2	£1614.35	£1,648	
Benches x2	£1284	£1,339	

Adopted by the Parish Council on

Signed:

Robert Bartup, Chairman

Date:

13th June 2016.

MARDEN PARISH COUNCIL ASSET REGISTER

Asset	Location	Date of acquisition / upgrade / disposal	Purchase cost (where known), proxy cost or gifted cost	Details of sum insured	Comments
War memorial	On C1124 by junction with Church Lane	Circa 1919	£1.00 gifted cost	£14,557.45	
Litter bins x2	On Springfield Close off C1124, on 72611 by 91 Walker's Green, on	June 2003	£247.60)	
Litter bin x1	C1124 recreation ground carpark, on C1124 by	Sept. 2012	£137.49)	
Litter bin x1	school	Nov. 1998	£116.00)	
Litter bins x3	On C1124 by Rudge Grove, on C1120 opp. The Volunteer, on C1124 by school	August 2006	£399.00) £2,849	
Litter bin x1	On C1120 opp. The Volunteer	May 1999	£136.30)	
Litter bin x1	On C1124 by carpark for Recreation Ground	Feb. 1998	£116.00)	
Litter bin x2	On C1124 by Rudge Grove and on C1124 by phone box and shop	Nov. 2001	£238.00)	
Cast iron and wooden seat	On Recreation Ground	April 1993	£214.00	£841.21	
Bus shelter x1	On C1124 by Rudge Grove	Jan. 1971	£131.90	£3,600	
Double-sided noticeboard	On grass by Community Centre on C1124	Oct. 2010	£2,669.30)	
Small noticeboards x6 Board by bus shelter	On 72629, C1124, C1120 x2, 72620, 72615	Unknown acquisition dates Upgrade Sept. 2015	£1,095.00 proxy cost from upgrade of boards) £5,331.41	
Old school clock	In storage	2002	£1.00 gifted cost	£10,372	
Flagpoles x2	On grass by Community centre on C1124	June 2012	£965.00	£1,648	
Benches x2	On Recreation Ground	Sept. 2012	£1,188.00	£1,339	
Defibrillator cabinet	On wall of Community Centre on C1124	Feb. 2017	£500.00	£500.00	
Safety mirror	On C1125 opposite jct of 72619	May 2013	£191.00	£300	
Grit bin x1	On 72620 by The Gables	April 2013	£91.50)	
Grit bin x1	On C1122 by Laystone Bridge	Dec. 2013	£91.50) £300	

