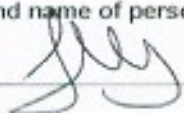


NAME OF SMALLER AUTHORITY: Hilmarston Parish Council

NOTICE OF CONCLUSION OF AUDIT
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

The Accounts and Audit Regulations 2015 (SI 2015 No.234)
The Local Audit and Accountability Act 2014

NOTICE	NOTES
<p>1. Date of announcement <u>13th October 2017</u> (a)</p> <p>2. Notice of conclusion of audit and publication of accounts. The audit of the authority's accounts for the above year has been concluded on: <u>31.3.17</u> (date) by Grant Thornton UK LLP.</p> <p>The Annual governance statement, Accounting statements and the External auditor certificate and report (the Annual Return), have been published (b)(c).</p> <p>Copies of documents are available for purchase by any person on payment of a reasonable sum. Documents will remain available for public access for a period of not less than 5 years from the date of this notice (d).</p> <p>3. Section 25 of the Local Audit and Accountability Act 2014 provides for the exercise of public rights to inspect the statement of accounts:</p> <ul style="list-style-type: none"> • Local Government Electors and their representatives have rights to make copies of: <ul style="list-style-type: none"> • the accounting statements, • the external auditor's opinion and certificate of completion (e), • any public interest report relating to the authority, and • any recommendation relating to the authority. <p>For the year ended 31 March 2017 these documents will be available on reasonable notice on application to the person in paragraph 4 below.</p> <p>4. Person to which you can apply to inspect the accounts and availability (f)</p> <p>Name: <u>JACQUIE HENLY</u></p> <p>Position: <u>CLERK</u></p> <p>Address: <u>JAYS COTTAGE</u> <u>COMPTON ROAD, HILMARSTON, CALNE WICKS SN11 2SE</u></p> <p>Tel no: <u>01249 760401</u></p> <p>Email: <u>Jacquie88@btinternet.com</u></p> <p>Days and times of availability: <u>By Appointment</u></p> <p>5. Signature and name of person giving Notice on behalf of the authority</p> <p> Clerk and/or Responsible Financial Officer</p>	<p>(a) Insert date of placing of this Notice</p> <p>(b) Parish Councils should publish information on a website.</p> <p>(c) Parish meetings should display information in a conspicuous place in the area of the authority for at least 14 days.</p> <p>(d) See note 25.2 of the Local Audit and Accountability Act 2014 for further information.</p> <p>(e) Section 3 of Annual Return provides the external auditors certificate and report including any subsequent pages attached.</p> <p>(f) Insert name, position, address and contact details such as telephone and email of the Clerk or other person to which any person may apply to inspect the above documents, and the details of the manner in which notice should be given of an intention to inspect the accounting records and other documents.</p>
<p>For more detailed guidance on electors' rights and the special powers of auditors, copies of the publication Council Accounts – A Guide to Your Rights are available from the National Audit Office website</p> <p>https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2015/03/Council-accounts-a-guide-to-your-rights.pdf</p>	

Section 2 – Accounting statements 2016/17 for

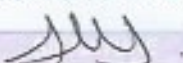
Enter name of
smaller authority here:

HILMARTON PARIISH COUNCIL

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	10238	12464	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	7170	8000	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1188	4215	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	3560	3580	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	3172	9402	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	12464	11697	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	12464	11697	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	85029	85029	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		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 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:



Date: 16/5/17.

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

16/5/17

and recorded as minute reference:

11.4

Signed by Chair at meeting where approval is given:



Section 3 – External auditor report and certificate

In respect of:

Enter name of
smaller authority here:

Hilmarton Parish Council

1. Respective responsibilities of the body and the auditor

This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2017; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual 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. 2016/17 External auditor report

(Except for the matters reported below)* on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no other matters have come to our attention giving cause for concern that relevant legislative 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 smaller authority:

See attached.

(continue on a separate sheet if required)

3. 2016/17 External auditor certificate

We certify/do not certify* that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2017.

* We do not certify completion because:

External auditor signature

Grant Thornton UK LLP

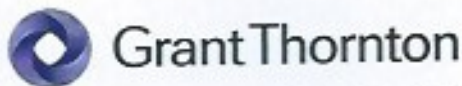
External auditor name

Grant Thornton UK LLP

Date

31/8/17

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)



Grant Thornton

This page is part of Section 3 - External auditor certificate and opinion 2016/17

Hilmarton Parish Council

External Auditor Report for the year ended 31 March 2017

Other matters not affecting our opinion which we wish to draw to the attention of the authority

Internal Auditor's Report

The Internal Auditor answered 'Yes' to test F (Petty cash payments). The correct response is "Not Covered" as the Parish Council does not operate a petty cash system.

The Council should ensure that the internal auditor's report is reviewed before sending the document to the external auditors. The Council should minute this process. If there are any errors in the report it should either be amended by the Internal Auditor or the Council should provide an explanation for the error.

Section 2 – Accounting statements

Box 10 on Section 2, has been left blank. This should instead read £0.

The Council should restate the 2017 figures on next year's Annual Return and write "restated" beneath the £ sign on the 2017 column.

Grant Thornton UK LLP

Grant Thornton UK LLP

Date 31/8/12.

Our ref WLT125

Hilmarton Parish Council have challenged the above statement made by the auditors Grant Thornton regarding petty cash, as for the last 11 years the internal auditor has checked and accounted for the petty cash in exactly the same way as the accounts for this year.

After numerous attempts to contact Grant Thornton by e-mail and phone – no one has yet has the courtesy to respond to our requests. An office junior suggested that Grant Thornton had changed the way they now report on petty cash as it stops some people just ticking boxes. This information was never communicated to Parish Councils - if it had been we could have corrected the way we accounted for this particular item.

This report was received on 5.9.17 and we have tried regularly since then to contact Grant Thornton to resolve this issue.