

Abbots Bromley Parish Council

Clerk: Mrs Sarah Meads
Tel: 01283 840891
Email: parish.council@abbotsbromley.com

The Hayloft
Marsh Farm, Uttoxeter Rd,
Abbots Bromley
Staffordshire
WS15 3EJ

To all Parish Councillors

*You are hereby summoned to attend the Annual Meeting of the Abbots Bromley Parish Council to be held on Wednesday 29th July 2020 at **7.00 pm** via Microsoft Teams when the following business will be transacted.*

Mrs Sarah Meads

21st July 2020

Agenda

1. Apologies for absence

To receive and, if appropriate, accept apologies for absence.

2. Declarations of Interests

- *Declarations relating to this meeting*

3. Minutes of Previous Meetings

- Meeting held on 26th June, 2020

Enclosed

4. Neighbourhood Plan Update

5. Matters of Report

- Wild Flowers
- Goat Car Park/EV Charging Point
- White Lines on Roads
- Blithfield Reservoir
- Horn Dance

6. Planning

• Applications

To agree responses to recently received planning applications:

• Decisions

To receive details of planning decisions as included on the enclosed planning summary.

7. Financial Matters

• Report on payments made since last meeting

To approve the list of payments made since the last meeting

• Payments to be made

To receive and if considered appropriate, approve the list of payments to be made

• Section 137 Grants

• 2019/2020 Audit

8. Correspondence, bulletins and reports

9. Agenda items for next meeting

10. Date, time and place of future meetings

September Parish Council Meeting 7.00pm Wed, 30th Sept 2020

TBC

Due to Covid-19 Parish Council Meetings are currently being held virtually via Microsoft Teams. If you would like to attend the meeting then please contact the Parish Clerk at parish.council@abbotsbromley.com to request a meeting invite.

Requests to attend meeting to be received by Monday, 27th July at 5.00pm

Abbots Bromley Parish Council will do all it can to protect Abbots Bromley's heritage and village status and seek to enhance the well-being of the community by moving

towards a greener and more sustainable environment.

ABBOTS BROMLEY PARISH COUNCIL
 Minutes of the Parish Council Meeting
 Held on Wednesday 24th June 2020 at 7.00 pm
 Virtual meeting held via Microsoft Teams, pursuant to notice having been given

Present: Cllrs Dr C Whorwood, (Chair) Mr K Baker, P Freeman, Mrs K Haywood, M Lockey

In attendance: Mrs S Meads (Clerk),

Members of the Public Attending: 0

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20. Apologies for absence
 Cllr N T Brown, Cllr R Love

21. Public Session
 None

22. Declarations of Interests
 None

23. Minutes of Previous Meetings
***RESOLVED:** that the minutes of meeting held on 26th February be signed as a true and correct record with one amendment.*

24. Neighbourhood Development Plan Update

A neighbourhood planning update was provided by NDPG and this would be published in the forthcoming Bulletin and Annual Parish Report.

Cllr Lockey said that he had been surprised by the level of the professional fee and said that it really needed a specialist writer to complete the document. Cllr Freeman said that it did really need someone from outside to pull it all together.

Cllr Baker said that the whole draft document had been completed by different people and the secretary is currently pulling it all together. He stated that due to Covid-19 legislation had changed which means that the document can hold weight when it reaches draft stage.

Cllr Dr Whorwood said that a lot of work had been put in and it is now difficult not meeting face to face. A lot has been done by Mr Wheeldon. There is still a lot to do but may need to wait until everyone can meet together. He said that the group really need a new chair and he wondered if Cllr Freeman or Cllr Locky would be interested in the role. Cllr Dr Whorwood said that the Vice Chair is also willing to step aside if someone else is interesting in taking on the role. Councillors discussed. Cllr Freeman said that it is difficult to come in at this late stage and take it on.

25. Matters of Report

i. Highways Meeting

The Clerk and Cllr Baker reported on the meeting held with Staffordshire County Council Highways. Grass cutting to be reduced to just one cut in one or two lanes. SCC requested that the Parish Council select one or two lanes. It was agreed that Radmorewood Lane would be a trial lane for this. This should be communicated to residents.

The Clerk updated on lack of signs for passing places in Hobb Lane and the fact that people were using them as parking places. At the meeting SCC agreed to put passing places signs in the laybys.

Quiet Lanes were discussed at length at the meeting with SCC Highways. The Clerk and Cllr Baker reported that Highways were not keen on the proposal of having quiet lanes and felt that they gave lane users the feeling that they are safe to walk anywhere. The Clerk reported that Highways had recommended taking measures such as creating more passing places and safe places for people to walk out of the way of vehicles. Cllr Baker felt that Highways were very negative about the proposal.

ii. Wildflowers

Planting of wildflowers was discussed at length and this linked to the discussion about grass cutting in lanes. Cllr Mrs Haywood said that she could not understand why grass verges were cut. Councillors felt that people needed to be educated as to why verges are not being cut and how this benefits the environment. Cllr Baker asked if this could be progressed for next year.

RESOLVED: *that seeds would be purchased for next year and possibly plant on The Nuttery and Millennium Green as well as scatter on some grass verges.*

iii. Goat Car Park/EV Charging Point

Cllr Baker reported that a meeting had taken place with suppliers to ascertain costs for installing a charging point. Costs have come in around £15-20,000. Cllr Baker said that he was currently awaiting feedback from MP as to whether a grant would be available. Cllr Locky said that he would be against putting it in the centre of the village. Cllr Baker said that this was his concern too and other areas could be considered such as the Village Hall or possibly the Fire Station. Feedback also awaited from Staffordshire County Council regarding potentially using the Goat Car Park as this is County Council land.

iv. White Lines on Main Road

The Clerk reported that a requested had been put into SCC Highways for lines not to be repainted on the main street. Cllr Freeman said that he was in favour of reinstating the white lines. Cllr Mrs Haywood proposed that white lines not be reinstated, Cllr Dr Whorwood seconded. Cllr Baker said that he was not sure whether it would work or not having no lines. Proposal to investigate further with Highways.

26. Planning

Dunstall Hall Farm, Dunstall Lane, Abbots Bromley Rugeley, Demolition of part of an existing agricultural building and extension to an existing building

No Objections

Bromley Cottage, Uttoxeter Road, Abbots Bromley, Erection of a single storey rear extension and installation of replacement windows

No Objections

Bromley Cottage, Uttoxeter Road, Abbots Bromley, Erection of a single storey rear extension and installation of replacement windows - listed building consent

No Objections

The Willows, Hobb Lane, Marchington Woodlands, Erection of greenhouse, formation of access and formation of concrete apron

No Objections

21 Paget Rise, Abbots Bromley, Staffordshire, WS15 3EF Erection of a single storey rear extension

No Objections

Highfields House and Wheelright House, Bagot Street, Felling of one Sycamore tree (Wheelwright House) and felling of one Holly tree, removal of one branch on Sycamore tree and two branches on a Lime tree (Highfields House)

No Objections

Councillors asked if any progress had been made regarding planning permission for The Ruchi extractor fans and signage. The Clerk said that no feedback had been received from ESBC. Councillors requested that the Clerk contact Borough Councillor Hall in order to find out what is happening and why this hasn't been progress by ESBC.

27. Finance Matters

A Record of payments made after discussion with Chairman or Vice Chairman

B Record of payments for which authorisation will be sought at meeting

Vch/Chq	Payee	Amount	Details
97/1928	S Meads	576.69	June Salary
98/1929	SCC Pensions	226.81	Pension contribution for June
99/1930	S Meads	17.30	Expenses
100/1931	Staffs PC Association	367.00	Subscription for SPCA
101/1932	Dr C Whorwood	139.99	Purchase of Mobile Phone for PC use

1327.79

C Record of payments received

Date		Amount	Details
24/04/20	ESBC	12,632.00	ESBC precept and grant payment
27/04/20	SCC	350.00	Staffs County Council Covid-19 grant
		<u>12982.00</u>	

RESOLVED: that the above payments be approved.

ii. Section 137 Grants

Potential grants for village organisations were discussed at length. However, Councillors did not feel that the requests were specific enough to make a decision at this stage and requested that the Clerk go back to those that had applied and ask for specific amounts that are required and what these would be used to purchase. The Council did agree to a grant of £500 for the mowing of the Church Yard. More details to be requested in time for the next meeting so that these can be agreed.

28. Correspondence, Bulletins & Reports

SPCA Newsletter

Email from Mrs Spratt – resignation as a Parish Councillor. Councillors thanked Mrs Spratt for her work as a councillor.

29. Agenda Items for the next meeting

Horn Dance,

30. Date, time and place of future meetings

Wednesday, 29th July 2020 , 7.00pm Virtual Meeting

Signed _____

Date 29th July 2020

Abbots Bromley Parish Council will do all it can to protect Abbots Bromley's heritage and village status and seek to enhance the well-being of the community by moving towards a greener and more sustainable environment.

ABBOTS BROMLEY PARISH COUNCIL
PLANNING REPORT
JULY2020

1280	P/2020/00473	Victoria Cottage, Ashbrook Lane, Abbots Bromley, WS15 3DW	Demolition of existing outbuildings to facilitate the erection of a two storey detached dwelling and alterations to exiting dwelling including associated car parking	03/07/2020	24/07/2020
1281	P/2020/00687	The Warren, Uttoxeter Road, Abbots Bromley	Erection of an agricultural building Phase 1	16/07/2020	06/08/2020
1282	P/2020/00688	WS15 3EJ	Erection of an agricultural building Phase 2		
1283	P/2020/00689		Erection of an agricultural building Phase 3		
1284	P/2020/00690		Erection of an agricultural building Phase 4		
1285	P/2020/00691		Erection of a slurry store		
1286	P/2020/00635	Coppice Farm, Hobb Lane, Marchington Woodlands, ST14 8RG	Erection of 2 additional poultry sheds and associated control room, feed bins and hardstanding. Formation of a 1.5m high soil bund and expansion to existing drainage attenuation pond on an established poultry farm.	21/07/2020	11/08/2020

TOPLIS ASSOCIATES LTD.

STREETHAY LODGE
STREETHAY
LICHFIELD
STAFFORDSHIRE WS13 8LR

TEL: 01543-419202

20 July, 2020

The Chairman
Abbots Bromley Parish Council
c/o Mrs S Meads - Clerk
The Hayloft, Marsh Farm
Uttoxeter Road
Abbots Bromley, RUGELEY, Staffs
WS15 3EJ

Dear Councilor

Conclusion of Internal Audit of your Parish Council For the year ended 31st March 2020

Following the completion of my work for the above year we are writing to inform the Council that having carried out the year-end review I have been able to sign the Annual Governance and Accountability Return Part 3 ("AGAR") without any qualification.

The independent internal examination of the Councils governance, financial affairs and certification of the 2019-20 AGAR to the External Auditor was carried out in accordance with the standards laid out in the Accounts and Audit Regulations, 2015 (as amended by the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020) and embodied in the Joint Panel on Accountability and Governance Practitioners Guide 2020.

In summary, we covered the following areas in our examination:

- Proper Bookkeeping
- Financial Regulations, Standing Orders and Payment Controls
- Risk Management and Insurance arrangements
- Budgetary Controls
- Income Controls
- Payroll Controls
- Asset Control
- Bank Accounts and Reconciliation
- Year End Procedures.

Registered Office as above
Registered in England No 3219234

- Charitable Trusts (when appropriate)

This year we have not yet carried out a review of your web site to evaluate its conformance to the Local Government Transparency Code 2015 which is to be viewed as a minimum standard. As soon as this has been completed we will forward the schedule to your Clerk for any relevant action.

We carried out two reviews during the fiscal year and were accorded with full co-operation by your Clerk. Any issues which we raised with the Clerk during the conduct of our work have either been satisfactorily rectified or are noted below.

A copy of our Annual Internal Audit certification (page 3 of the AGAR) for 2019-20 is attached.

We would wish to draw your attention to the "Publication Requirements" on page 1 of the AGAR

We would also wish to draw your council's attention to the following matters:

1. We note that your general reserves cover (after the exclusion of properly voted earmarked funds of £3,000) is 0.44 years. We consider this to be just an acceptable level of general reserves balance at the year end. You will appreciate that we not allowed to instruct you on this matter but we have taken the liberty of attaching page 35 of the Practitioners Guide 2020 which in para 5.32 gives guidance on General Reserves.

In respect of the new Council year we make the following additional observations and recommendations for your consideration:

1. We recommend that during the fiscal year your council should review the Risk Assessment to ensure that it still reflects the current environment. Your council should then minute its ratification;
2. During the fiscal year your council should review your Standing Orders and Financial Regulations to ensure that they still reflect the current environment. Your council should then minute that ratification;
3. Copies of both your current Standing Orders, Finance Regulations and Risk Assessment should be displayed on your councils web site and must show the latest date of revision and ratification;
4. You are reminded that when the council discusses, amends or ratifies significant documents copies should be made available on your web site for members of the public to view. These documents should be either appendices to published minutes and agenda papers or as separate documents on the web site (preferably with a hypertext link to facilitate ease of searching):

5. You must discuss the appointment of your internal auditor and ratify and minute the appointment during the current financial year. We were pleased to have been your internal auditor during 2019/20 and offer ourselves for re-appointment.

It is your Council's responsibility to note these comments and to consider what action should be taken.

Can we take this opportunity to remind you that when the AGAR comes back from the External Auditor you do have a duty to display the accompanying notice of Completion of Audit on each of your usual notice boards and on your council's website.

The complete AGAR and any auditor's comments or qualifications should also be displayed on your web site to allow electors to see the complete card and read the External Auditors comments if they wish to do so.

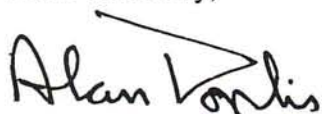
In accordance with Regulation 13 (of the Audit and Accounts Regulations), after the conclusion of the period for the exercise of public rights, but no later than 30 September (or as revised for COVID-19 extensions), the authority must publish (including on its website) the annual governance statements, statement of accounts, and the external auditor's certificate and report – Sections 1, 2 and 3 of the Annual Governance and Accountability Return. Authorities must keep copies of these documents for purchase by a person at a reasonable sum and ensure that they remain available for public access for 5 years

Please do remember to retain a copy of the notice on file as proof that you have followed the requirements of the Local Government Act. You should also minute the External Auditors approval of the AGAR and any qualification or comments made and take action where necessary.

You may find the advice given by the Chairman of the Smaller Authorities Audit Appointments body neatly summarises the changed dates agreed with the MHCLG. I have enclosed a copy for the information of you and the Clerk.

We will make our next visit in October/November but please do not hesitate to contact me should you require advice in the meantime.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Alan Vordis'. The signature is written in a cursive style with a long horizontal stroke extending to the right.

Annual Internal Audit Report 2019/20

Abbots Bromley 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.	NO PETTY CASH KEPT ✓		
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

08/10/2019

20/07/2020

Name of person who carried out the internal audit

Alan Toplis - Toplis Associates Ltd

Signature of person who carried out the internal audit



Date

20/07/2020

*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).

Reserves:

- 5.31. As with any financial entity, it is essential that authorities have sufficient Reserves (General and Earmarked) to finance both its day to day operations and future plans. It is important, however, given that its funds are generated from taxation/public levies, that such reserves are not excessive.
- 5.32. General Reserve — The generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months Net Revenue Expenditure (NRE). NRE (subject to any planned surplus or deficit) is effectively Precept\Levy less any Loan Repayment and/or amounts included in Precept\Levy for Capital Projects and transfers to Earmarked Reserves. The reason for the wide range (3 to 12 months) is to cater for the large variation in sizes of individual authorities. The smaller the authority the closer the figure should be to 12 months NRE, the larger the authority the nearer to 3 months. In practice, any authority with an NRE in excess of £200,000 should plan on 3 months equivalent General Reserve. In all of this it is important that each authority adopt, as a General Reserve policy, the level appropriate to their size and situation and plan their Budget so as to ensure that the adopted level is maintained. Changes in activity levels/range of services provided will inevitably lead to changes in the requisite minimum level of General Reserve in order to provide working capital for those activities.
- 5.33. Earmarked and Other Reserves — None of the above in any way affects the level of Earmarked and/or Capital Receipts Reserves (EMR/CRRs) that a authority may or should hold. There is, in practice, no upper or lower limit to EMR/CRRs save only that they must be held for genuine and intended purposes, and their level should be subject to regular review and justification (at least annually), and should be separately identified and enumerated. Significant levels of EMRs in particular may give rise to enquiries from Internal and/or External Auditors.

AGS Assertion 2 — Internal control

Standing Orders and Financial Regulations:

- 5.34. The first step in establishing a financial system is to identify the general rules applicable at authority or committee meetings and in carrying out the authority's business. These are set out in the authority's Standing Orders, Financial Regulations and other internal instructions. Model versions of Standing Orders and Financial Regulations are provided by NALC and ADA.

Chairman's Communications No 4 2020

The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020

In relation to the meetings needed to approve the accounts and AGAR, MHCLG has made separate Regulations to enable meetings to be held remotely, and to hold and alter the frequency and occurrence of meetings without the need for further notice.

The provisions for remote meetings apply to all authorities **EXCEPT Parish Meetings** who must hold a public meeting and approve the AGAR before 31 August, although clearly Parish Meetings are not able to hold a public meeting at the current time.

Internal Drainage Boards are also not included in the remote meetings legislation, however separate changes to standing orders to allow remote meetings, have been agreed with Defra by the Association of Drainage Authorities.

Given these unprecedented times, authorities are urged to hold remote meetings where possible, to commence the public inspection period at the earliest opportunity and to submit the appropriate part of the AGAR (Part 1, Part 2 or Part 3) to their appointed external auditor as soon as possible.

Annual Governance and Accountability Return 2019/20 Part 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

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 and published **before 1 July 2020**.
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 is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2020**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2020
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2019/20

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

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on a publicly accessible website:

Before 1 July 2020 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2019/20**, approved and signed, page 4
- **Section 2 - Accounting Statements 2019/20**, approved and signed, page 5

Not later than 30 September 2020 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

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 the Local Audit and Accountability Act 2014.

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

- 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 (no highlighted boxes left empty), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. If the AGAR 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 if possible before approving the annual governance statement and the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2020.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial 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 full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2019) equals the balance brought forward in the current year (Box 1 of 2020).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved 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 **before 1 July 2020**.

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 been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
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 published?	✓	
	Has the bank reconciliation as at 31 March 2020 been reconciled 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 as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2019/20

Abbots Bromley 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.	NO PETTY CASH KEPT		✓
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).

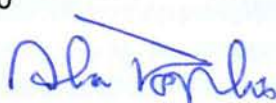
Date(s) internal audit undertaken

08/10/2019 20/07/2020

Name of person who carried out the internal audit

Alan Toplis - Toplis Associates Ltd

Signature of person who carried out the internal audit



Date 20/07/2020

*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:

ABBOTS BROMLEY 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*	'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		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.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
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.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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
	✓		has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

*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:

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

and recorded as minute reference:

Chairman

Clerk

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

Authority web address

www.abbotsbromley.com

Section 2 – Accounting Statements 2019/20 for

ABBOTS BROMLEY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	11089	26839	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	22307	24344	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	16857	11782	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	7920	10,970	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	3323	1661	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	12171	36508	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	26839	13826	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	26839	13826	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	137259	149387	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	1616	—	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

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

as recorded in minute reference:

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

Section 3 – External Auditor Report and Certificate 2019/20

In respect of

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 2020; 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 2019/20

(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 2019/20

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 2020.

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

Abbots Bromley Parish Council

Report on Clerk's conduct of Parish Council Business 1st July to 31st July 2020

A Record of payments made after discussion with Chairman or Vice Chairman

B Record of payments for which authorisation will be sought at meeting

<i>Vch/Chq</i>	<i>Payee</i>	<i>Amount</i>	<i>Details</i>
102/1934	S Meads	576.69	July Salary
103/1935	SCC Pensions	226.81	Pension contribution for June
105/1936	S Meads	11.80	Expenses
106/1937	Riverside Printers	356.00	Printing of Bulletin & Chair's Report
107/1938	G McCulloch	640.00	Grounds Maintenance & Narrow Lane Clearing
108/1939	Toplis Associates Ltd	147.77	Internal Audit Fee

1959.07

C Record of payments received

Date	Amount	Details
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Signed

Chair of Parish Council

Date