



Grant Thornton

Our ref: JR/BM/JDW/LAR/CWL121

Mrs Burdon
Roche Parish Council
Rocholme, 1 Treburdon Drive
Roche
St Austell
Cornwall
PL26 8QB

20 September 2017

Dear Mrs Burdon

**Roche Parish Council
Audit for the year ended 31 March 2017**

Please find enclosed the certified Annual Return for Roche Parish Council for the year ended 31 March 2017.

In accordance with the Audit Commission's scale of audit fees for small bodies there is an audit fee payable of £400.00. There are no additional fees.

You will be invoiced £400.00 plus VAT within the next few days. Please return your payment in line with the remittance advice you will receive with your invoice.

Notice of Conclusion of Audit

A copy of the Notice of Conclusion of Audit is enclosed for completion. Please note that you must publish the information on a free to access website*

As you may be aware, 2016/17 is the last year that Grant Thornton are your external auditors. From 2017/18 new external auditors have been appointed and they will be in touch with you in due course. Thank you for your assistance over the last 5 years and we wish you well for the future.

Yours sincerely

Grant Thornton UK LLP.

Grant Thornton UK LLP

*Parish Meetings without access to a public website must display the information in a conspicuous place in the area of the authority for at least 14 days.

Grant Thornton UK LLP
Hartwell House
55-61 Victoria Street
Bristol BS1 6FT

T +44 (0)117 305 7600
F +44 (0)117 305 7784

www.grant-thornton.co.uk

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of
smaller authority here:

ROCHE PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including 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 2017, that:

	Agreed		'Yes' means that this smaller authority:
	Yes	No*	
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 smaller authority to conduct its business or on 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 smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered the financial and other risks it faces and has 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 smaller 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	NA
			✓
			has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.

This annual governance statement is approved by this smaller authority on:

14/06/2017

and recorded as minute reference:

137/17

Signed by Chair at meeting where approval is given:

[Signature]

Clerk:

[Signature]

*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how this smaller authority will address the weaknesses identified.

Section 2 – Accounting statements 2016/17 for

Enter name of
smaller authority here:

ROCHE PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
	208477	217478	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.
1. Balances brought forward	208477	217478	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	57000	57000	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	45476	38670	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	35067	33920	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 smaller authority's borrowings (if any).
6. (-) All other payments	58408	86367	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	217478	192861	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	217478	192861	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	192884	199040	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	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 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:

J. E. Brind

Date

14/06/2017

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

14/06/2017

and recorded as minute reference:

138/17

Signed by Chair at meeting where approval is given:

[Signature]

Section 3 – External auditor report and certificate

In respect of:

Enter name of
smaller authority here:

ROCHE 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).

see attached

(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

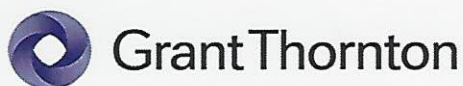
External auditor name

Grant Thornton UK LLP

Date

20/09/2017

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)



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

External Auditor Report for the year ended 31 March 2017

Matters reported

Public rights

We reported in last year's External Auditor Certificate and Report that the period for the exercise of public rights for 2015/16 was not in line with the Regulations and proper practices and that the Authority had failed to meet its statutory requirements. In our view, the response to Assertion 4 on the Annual Governance Statement should be 'No'.

In future, the Authority must ensure that the Annual Return is approved and published to allow for the exercise of public rights in accordance with the Regulations and proper practices.

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

Publication of the Annual governance statement and the Accounting statements and the exercise of public rights.

The Accounts and Audit Regulations 2015 (the Regulations), sections 6, 12 and 13 set out the requirements for approval and publishing of the Annual governance statement and the Accounting statements. The Local Audit and Accountability Act 2014 (the Act), sections 26 and 27, and the Regulations, sections 14 and 15, set out the requirements for the period for the exercise of public rights of objection, inspection and questioning of the external auditor.

The Authority has announced and commenced its period for the exercise of public rights on 7th June 2017 – ie on the same day. Section 12(3) of the Regulations stipulates that the responsible financial officer must, as soon as reasonably practicable after the date on which the authority approves the statement of accounts commence the period for the exercise of public rights. Section 15(3) stipulates that the period for the exercise of public rights is treated as being commenced on the day following the day of the announcement. In future, the Authority must ensure that it complies with the Accounts and Audit Regulations 2015 and leave one working day between the publication of the announcement and other required documents and the commencement of the notice period. The Authority should also consider the impact of this failure on its disclosures in the 2017/18 Annual Return.



**This page is part of Section 3 - External auditor certificate and opinion 2016/17
Roche Parish Council 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, continued**

Approval of Accounting statements after announcement of public rights

The Accounts and Audit Regulations 2015 and proper practices stipulate that the Annual Governance Statement and Accounting Statements in the Annual Return must be approved before the announcement of the period for the exercise of public rights.

The Authority approved the Annual Return on 14 June 2017 but published the notice setting out the period for the exercise of public rights on 7 June 2017 which is before the Accounting Statements were approved and therefore has not met this requirement. The Authority does not have in place proper arrangements for the preparation and approval of the statement of accounts in accordance with proper practices and relevant legislation. In our view, the response to Assertion 1 on the Annual Governance Statement should be 'No'.

In future, the Authority must ensure that it properly approves and publishes the Annual Return in advance of the announcement of the exercise of public rights. The Authority should also consider the impact of this on the assertions in the 2017/18 Annual Governance Statement.

Grant Thornton UK LLP

Grant Thornton UK LLP

Date *20/09/2017*

Our ref CWL121

Annual internal audit report 2016/17 to

Enter name of
smaller authority here:

ROUTE PARISH COUNCIL

This smaller authority's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2017.

Internal audit has been carried out in accordance with this smaller 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 smaller authority.

Internal control objective	Agreed? Please choose only one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been kept properly throughout the year.	✓		
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This smaller 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.	N/A		
G. Salaries to employees and allowances to members were paid in accordance with this smaller 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.	Yes	No	Not applicable
			✓

For any other risk areas identified by this smaller authority adequate controls existed (list any other risk areas below or on separate sheets if needed)

Name of person who carried out the internal audit P. R. H. ROBERTS

Signature of person who carried out the internal audit P. R. H. ROBERTS

Date 07/06/2017

*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, internal audit must explain why not (add separate sheets if needed).