

Section 1 – Annual governance statement 2015/16

We acknowledge as the members of:

Enter name of
smaller authority here:

MUNDEN 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 2016, that:

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.		N/A	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 and recorded as minute reference:

21/6/16 Item 11.

dated

21st JUNE 2016

Signed by:

Chair

A. Harrison

dated

21st JUNE 2016

Signed by:

Clerk

Adam Hutchinson

dated

21st JUNE 2016

*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 2015/16 for

Enter name of smaller authority here:

MUNDON PARISH COUNCIL

1. Balances brought forward	14252	14054	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	3936	4250	Total amount of precept or (for DBs) rates and levies received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	327	316	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	1200	980	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	-	-	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	3261	3966	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	14054	18674	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	14054	18674	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	12184	11224	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the smaller authority as at 31 March
10. Total borrowings	-	-	The outstanding capital balance as at 31 March of all loans from third parties (including FWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)			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 2016 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or property present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

Ann Hutchinson

Date

21st JUNE 2016

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

SIST JANE SLOW

and recorded as minutes reference:

21/6/16 112m 11.

Signed by Chair of the meeting approving these accounting statements

[Signature]

Date

21st JUNE 2016

Annual internal audit report 2015/16 to

Enter name of
smaller authority here:

MUNDEN 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 2016.

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	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.	✓		
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.			✓
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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)

NONE

Name of person who carried out the internal audit **MICHAEL LETCH**

Signature of person who carried out the internal audit  Date **02/07/2016**

*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).

Audit 2015/16
Mundon Parish Council
Explanation of Variations

Box 2	Precept increased to £4250 to reflect costs
Box 3	n/a
Box 4	Staff costs. Council meets bi-monthly. Clerks salary depends on when the meeting takes place and the cheque is signed..
Box 5	n/a
Box 6	All other payments -- see below

	14/15	15/16
Hall Rent	84.00	72.00
Grasscutting	2277.00	1620.00
Affiliation fees	116.69	151.08
Insurance	395.36	395.36
Data Protection	35.00	35.00
Internal Audit	75.00	
Furze Wood		29.99
Writtle College	495.00	
Notice Board	21.00	
Fence maintenance	74.00	

Hall rent – one less meeting in the year

Grass cutting – less cuts needed

Affiliation fees – EALC raised fee

Internal Audit – it appears that a bill was not received. I will raise this with the auditor.

Writtle College – no course necessary this year

Notice Board – no repairs necessary.

Explanation of changes to Asset values.

The following now applies

Office Contents	583.00	583.00
Photocopier/printer	146.00 Restated	432.00 Insurance value
Laptop	325.00 Restated	466.00 Insurance value
Fencing	3028.00 Restated	4143.00 Insurance value
Bench St Marys	328.00 Restated	445.00 Insurance value
Village Sign	2491.00	2491.00 Insurance value
Bus Shelter	1311.00	1311.00 Insurance value
Notice Board	2302.00	2302.00 Insurance value
Bench Village	355.00 New addition	
Bench Church	355.00 New addition	
Total	11224.00	11643.00

The restated figures are from original invoices. I will endeavour to find the others for next year.

MUNDON PARISH COUNCIL

Balances per Bank Statements 31 March 2016.

Business Current Account	5289.25	
Less unrepresented cheques	917.28	
		4371.97
Business Savings Account		11553.59
Mundon Parish Council Account		1114.77
National Savings Investment		1633.73
Net balances as at 31 March 2016		18674.06

Cash Book

Opening Balance 1 April 2015	19054.00
Receipts in the year	4566.00
	23620.00
Payments in the year	4946.00
Closing balance at March 31 2016	18674.00

Unrepresented cheques

101349	12.00
101354	12.00
101362	12.00
101366	12.00
101368	162.00
101370	570.00
101367	65.28

101198)		These cheques are still unrepresented from previous years. I will be reissuing the cheque. They are from rent we pay for the village hall.
101230)		
101246)	72.00	
101249)		
101258)		
101267)		