

# Annual Internal Audit Report 2017/18

## STONSFIELD 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 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.	YES		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	YES		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	YES		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	YES		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	YES		Petty Cash NOT 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.	YES		
H. Asset and investments registers were complete and accurate and properly maintained.	YES		
I. Periodic and year-end bank account reconciliations were properly carried out.	YES		
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.	YES		
<b>K. (For local councils only)</b>			
Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			N/A

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

28/06/2018

Name of person who carried out the internal audit

PHILIP HOOD SMAAT

Signature of person who carried out the internal audit



Date 28/06/2018

\*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:

STONEFIELD 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 2018, that:

	Agreed		'Yes' means that this 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 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
			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: 2018/04 Ref 78

dated 28/06/18

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

Chairman

W A Gould

Clerk

Cull Hill

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

STONEFIELD.ONLINE



## Section 2 – Accounting Statements 2017/18 for

### STONISFIELD PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	47166	37064	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	17640	21569	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3438	13074	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	7387	7426	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 authority's borrowings (if any).
6. (-) All other payments	23793	105090	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	37064	76291	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	37064	76291	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	26505	27672	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	—		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.
		NO	N.B. The figures in the accounting statements above do not include any Trust transactions.

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

*Callie*

Date

28/06/18

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

28/06/18

and recorded as minute reference:

2018/04 Ref 80

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

*W. A. ...*



STONESFIELD PARISH COUNCIL	2016/17		2017/18	
	Budget	Actual	Budget	Actual
	£	£	£	£
<b>PAYMENTS</b>				
<b>Overheads and Staff Costs</b>				
Staff costs	6,250.00	7,386.58	6500	7425.31
Office and stationery (Admin)	200.00	252.01	250	394.33
Travel	100.00	-	100	0.00
Venue hire	230.00	402.70	250	167.20
Audit	500.00	400.00	500	448.36
Legal fees	1,500.00	1,300.00	1500	5034.00
Subscriptions	300.00	304.85	300	311.90
Insurance	400.00	393.89	450	280.00
Training	200.00	221.00	650	32.50
Allotment/Glebe land rent	255.00	150.00	255	182.00
Maintenance	2,500.00	1,724.00	4000	2519.18
Common maintenance	1,120.00	350.00	1120	0.00
Water for tap in churchyard	42.00	26.60	45	10.42
<b>Total</b>	<b>13,597.00</b>	<b>12,911.63</b>	<b>15920</b>	<b>16805.20</b>
<b>Grants</b>				
Church		303.00	350	200.00
Village Hall	2,000.00	1,529.00	2000	3437.00
Playing Fields	3,000.00	12,266.19	3600	3600.00
Pre-school				850.00
Other(S137 & S142)	500.00	1,752.13	2000	250.00
<b>Total</b>	<b>5,500.00</b>	<b>15,850.32</b>	<b>7950</b>	<b>8337.00</b>
<b>Other</b>				
MUGA		-		69585.00
Tennis Courts				345.00
Cricket Brush				555.00
New Cemetery				1853.33
<b>Total</b>	<b>-</b>	<b>-</b>		<b>72338.33</b>
Vat	450.00	2,417.67		15034.00
<b>TOTAL EXPENDITURE</b>	<b>19,547.00</b>	<b>31,179.62</b>		<b>112514.53</b>
<b>RECEIPTS</b>				
Misc. Grants (Parish & OCC)		481.60		798.40
Bank interest	3.00	4.95		9.26
VAT Refund	450.00	804.88		17066.44
Common grants	1,120.00	2,015.36		2920.05
Allotments	156.00	30.00		306.00
Precept	17,934.80	17,640.00		21569.00
Rent		100.00		
Grants s106				109061.80
Miscellaneous		-		12.00
<b>TOTAL INCOME</b>	<b>19,663.80</b>	<b>21,076.79</b>		<b>151742.95</b>
<b>SURPLUS / DEFICIT</b>	<b>116.80</b>	<b>- 10,102.83</b>		<b>39228.42</b>



2017/18	Stonesfield Parish Council								
Date	Details / Payer	Allocation	Total	Date	Details / Payee	Net	VAT	Total	Cheque
	Opening balance		37,063.72	11/05/2017	Community First subscription	70.00		70.00	101872
12/04/2017	Precept	Precept	10,784.50	11/05/2017	WODC Grass Cutting 14/3/17	75.05	15.01	90.06	101873
12/04/2017	Cemetery Farley Lane s106?	s106	20,594.80	11/05/2017	WODC Election Costs May 2016	93.40		93.40	101874
17/05/2017	Rural Payments Agency PY0479315	Grant	560.00	11/05/2017	Clive Parsons Salary May	67.50		67.50	101875
21/06/2017	WODC	s106	42,792.00	11/05/2017	Clerk's Salary May	432.12		432.12	101876
04/07/2017	OCC Grass cutting	Grant	522.40	11/05/2017	HMRC April	108.00		108.00	101877
09/08/2017	WODC	s106	35,675.00	11/05/2017	Thames Valley Tree Care Ltd	250.00	50.00	300.00	101878
05/09/2017	Stonesfield Tennis Club	s106	10,000.00	08/06/2017	F A Huddleston	12.00		12.00	101879
22/09/2017	J Lyle Plot 6 2016-17 & 2017-18	Allotment	16.00	08/06/2017	WODC Grass Cutting 5/4-26/4	150.10	30.02	180.12	101880
22/09/2017	S Baston Plot 4 2017-18	Allotment	8.00	08/06/2017	David Brown	26.89		26.89	101881
25/09/2017	S Hopkins Plot 13 2016-2017 & 2017-18	Allotment	16.00	08/06/2017	Castle Water PCC Church tap	5.21	1.04	6.25	101882
26/09/2017	A Evins Plot 11 2016-17 & 2017-18	Allotment	16.00	08/06/2017	En Tout Cas Tennis Courts Ltd MUGA	15,000.00	3,000.00	18,000.00	101883
28/09/2017	R Atkinson Plots 7 & 18 2016-7 & 2017-18	Allotment	26.00	08/06/2017	OALC Training Clerk			xx	101884
05/10/2017	R Smith No Plot No 2016-17 7 2017-18	Allotment	16.00	08/06/2017	Clerk's Salary June	432.12		432.12	101885
09/10/2017	A Pote Plots 2a & 3 2016-17 & 2017-18	Allotment	24.00	08/06/2017	HMRC May	108.00		108.00	101886
02/10/2017	Precept	Precept	10,784.50	20/06/2017	HMRC June	108.00		108.00	101887
02/10/2017	Parish Grant	Grant	138.00	13/07/2017	WODC Grass Cutting 15/5/17	75.05	15.01	90.06	101888
29/09/2017	S Lander Plot 1 2016-17 & 2017-18	Allotment	16.00	13/07/2017	Village Hall	61.60		61.60	101889
04/10/2017	J S Thomas Plot 12 2016-17 & 2017-18	Allotment	16.00	13/07/2017	Arrow Accounting	248.36		248.36	101890
11/10/2017	S Hatton Plots 8 & 9 2016-17 & 2017-18	Allotment	32.00	13/07/2017	OALC Training Clerk	32.50	6.50	39.00	101891
23/10/2017	C Johnson Plot 19 2016-17 & 2017-18	Allotment	16.00	13/07/2017	Clerk's Salary July	432.12		432.12	101892
23/10/2017	S Hatton Plots 8 & 9 2016-17 & 2017-18	Allotment	32.00	13/07/2017	HMRC July	108.00		108.00	101893
20/10/2017	K Wharton No Plot No. 2016-17 & 2017-18	Allotment	16.00	13/07/2017	Stonesfield Playing Field Grant	3,600.00		3,600.00	101894
21/10/2017	Rural Payments Agency PY0610721	Grant	839.25	10/08/2017	Clerk's Salary August	432.12		432.12	101895
04/12/2017	Rural Payments Agency PY0643086	Grant	1,520.80	10/08/2017	HMRC August	108.00		108.00	101896
04/12/2017	Interest Savings Account	Interest	2.32						
05/12/2017	P Townsend No number	Allotment	16.00	10/08/2017	Clive Parsons Salary July	90.00		90.00	101897
14/12/2017	V Hall x 4 No number	Allotments	40.00	10/08/2017	Tudor Stone Clearing Glebe Field	160.00		160.00	101898
08/02/2018	Unpresented cheque 101879	Misc	12.00		Cancelled			xx	101899
23/02/2018	VAT refund	VAT	17,066.44	10/08/2017	En Tout Cas Tennis Courts Ltd s106	50,120.00	10,024.00	60,144.00	101900
12/04/2017	Parish Grant	Grant	138.00	10/08/2017	En Tout Cas Tennis Courts Ltd s106	4,465.00	893.00	5,358.00	101901
05/03/2018	Interest Savings Account	Interest	6.59	14/09/2017	Clerk's Salary September	432.12		432.12	101902
				14/09/2017	HMRC September	108.00		108.00	101903
				14/09/2017	WODC Grass Cutting June	75.05	15.01	90.06	101904
				14/09/2017	Thames Valley Tree Care Ltd	400.00	80.00	480.00	101905
				14/09/2017	Wendy Gould Expenses	24.08		24.08	101906
				14/09/2017	Clive Parsons Salary August	63.75		63.75	101907
				14/09/2017	Guideposts S137 donation	50.00		50.00	101908
				14/09/2017	Soldiers of Oxfordshire Museum donation s137	100.00		100.00	101909
				14/09/2017	Stonesfield Village Hall Grant	3,300.00		3,300.00	101910
				14/09/2017	Tudor Stone Completion of Clearing Glebe Field	130.00		130.00	101911
				14/09/2017	Stonesfield Village Hall Grant	137.00		137.00	101912
				12/10/2017	Castle Water PCC Church Tap	5.21	1.04	6.25	101913
				12/10/2017	G Booth Paving entrance to tennis courts	345.00		345.00	101914
				12/10/2017	WODC Grass Cutting 5/7/2017	75.05	15.01	90.06	101915
				12/10/2017	WODC Grass Cutting 3/8/2017	75.05	15.01	90.06	101916
				12/10/2017	Tudor Stone 4 Fence Posts at Scout Hut	72.00		72.00	101917
				12/10/2017	BDO LLP External Audit	200.00	40.00	240.00	101918
				12/10/2017	Clerk's Salary October	432.12		432.12	101919
				12/10/2017	HMRC October	108.00		108.00	101920
				12/10/2017	Turney-Groundforce - Sisis FS1090 Brush	555.00	111.00	666.00	101921
				12/10/2017	Clive Parsons Salary October	37.50		37.50	101922
				18/10/2017	Came & Co Insurance	280.00		280.00	101923
				09/11/2017	Geoff Booth Glebe steps & handrail repair	290.00		290.00	101924
				09/11/2017	Selena Hatton Allotment refund	32.00		32.00	101925
				09/11/2017	Royal British legion	50.00		50.00	101926
				09/11/2017	Citizens Advice West Oxon	50.00		50.00	101927
				09/11/2017	Blenheim Palace Vanbrugh Unit Trust Rent	150.00		150.00	101928
				09/11/2017	Clerk's Salary November	432.12		432.12	101929
				09/11/2017	HMRC November	108.00		108.00	101930
				14/12/2017	Stanger Stacey & Mason-scout lease	800.00	160.00	960.00	101931
				14/12/2017	Stanger Stacey & Mason-scout lease	40.00		40.00	101931
				14/12/2017	Geoff Booth Glebe planters repair	280.00		280.00	101932
				14/12/2017	Martin Armstrong-Town Planner	3,900.00		3,900.00	101933
				14/12/2017	Village Hall Room Hire Jul-Oct 2017	70.40		70.40	101934
				14/12/2017	Parochial Church Council donarion	200.00		200.00	101935
				14/12/2017	Clerk's Salary December	646.58		646.58	101936
				14/12/2017	HMRC December 2017	161.60		161.60	101937
				14/12/2017	Clerk's Expenses Dec 2016-Dec 2017	187.62		187.62	101938
				14/12/2017	Clive Parsons Salary November	45.00		45.00	101939
				11/01/2018	Stonesfield Gardening Club	18.00		18.00	101940
				11/01/2018	Clerk's Salary January 2018	646.58		646.58	101941
				11/01/2018	HMRC January 2018	161.60		161.60	101942
				11/01/2018	Registration Fee for Playing Fields	30.00		30.00	101943
				08/02/2018	Village Hall Room Hire Nov-Dec 2017	35.20		35.20	101944
				08/02/2018	WODC Grass Cutting Sept 2017	75.05	15.01	90.06	101945
				08/02/2018	WODC Grass Cuttubng Oct 2017	75.05	15.01	90.06	101946
				08/02/2018	WODC Grass Cutting Nov 2017	168.76	33.75	202.51	101947
				08/02/2018	Clerk's Salary Feb 2018	646.58		646.58	101948
				08/02/2018	HMRC Feb 2018	161.60		161.60	101949
				08/02/2018	Microsoft Office 365 Annual Renewal	59.99		59.99	101950
				08/02/2018	W Gould Expenses padlock & donation VH Chair	17.00		17.00	101951
				08/03/2018	OALC Annual subscription	241.90	48.38	290.28	101952
				08/03/2018	LCF Law Limited prep for land reg Playing Fields	294.00	58.40	322.40	101953
				08/03/2018	Clerk's Salary March 2018	646.58		646.58	101954
				08/03/2018	HMRC March 2018	161.60		161.60	101955
				08/03/2018	Norton Security for Laptop	69.99		69.99	101956
				08/03/2018	Stonesfield Pre-School	850.00		850.00	101957
				08/03/2018	Nicholson's Plants	1,853.33	370.67	2,224.00	101958
				TOTALS		97,532.20	15,012.87	112,515.07	