

TOPLIS ASSOCIATES LTD.

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1 July, 2018

The Chairman
Acton Trussell, Bednall & Teddesley Hay Parish Council
c/o Mr. D.W. Wright, Clerk
'The Garth'
2 Broc Hill Way
Milford
Stafford
ST17 0UB

Dear Councilor

Conclusion of Internal Audit of your Parish Council For the year ended 31st March 2018

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 ("AGAR") - Part 2 without any qualification.

The independent internal examination of the Councils governance, financial affairs and certification of the 2017-18 AGAR to the External Auditor was carried out in accordance with the standards laid out in the Accounts and Audit Regulations, 2015 (as amended) and embodied in the Governance and Accountability Practitioners Guide 2018.

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.

We have noted that you are paying your Clerk expenses for the shared use of Broadband services. Please note that this is not allowable by HMRC and must be reported as a P11D taxable expense. Under current HMRC guidelines a weekly de Minimis payment (currently £4.00 p.w.) may be made to your Clerk if the council so decides. A guidance note on this matter has been provided to the Clerk.

This year we have also carried out a review of your web site to evaluate its conformance to the Transparency Code for Smaller Councils 2015 which are to be viewed as a minimum standard. We have noted a number of deficiencies and these were as follows:

On the page headed "Financial Policies

Financial*

1. Parish Council Budget 2017/18 does not display;
2. Parish Council 2015/16 Audit Completion Notice does not display;
3. Parish Council Fixed Asset Totals does not display;
4. Parish Council Financial Regulations does not display;
5. Parish Council Standing Orders does not display.

The Precept information on this page is also one year out of date and therefore does not comply with the sub-heading ("**Acton Trussell Bednall with Teddesley Hay Parish Council Parish Precept 2017/18**").

On the page headed "Transparency Code"

1. The list of payments over £100 for 2017/18 is missing.

On the page headed "Approved Minutes"

1. No minutes have been added since the unapproved draft minutes for the meeting of 20th September 2017.

We also note there is some inconsistency in the placement of some documents which should logically grouped together.

You are asked to resolve these items as soon as possible

We made held one audit meeting during the fiscal year and were accorded with full co-operation by your Clerks. 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 2017-18 is attached.

As you have elected to complete a Part 2 Annual Return please do note that you must comply with the Publication Requirements detailed on Page 1 of the AGAR. Compliance will be checked by us and possibly by the External Auditor.

In respect of the new Council year we make the following 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. We note that you are carrying Ear Marked Funds. Your council should agree these in a full council meeting and ratify them and minute the detail and amounts at least once in each fiscal year preferably just before the year end.

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

I shall make my next visit in October 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.