

Local council name: RUSHTON PARISH COUNCIL

Notice of appointment of date for the exercise of public rights
Accounts for the year ended 31st March 2018

The Local Audit and Accountability Act 2014, and
 The Accounts and Audit (England) Regulations 2015 (SI 234)

<p>1. Date of announcement: <u>June 30th 2018</u> (a)</p> <p>2. Each year the Council's/Meeting's (b) Annual Return is audited by an auditor appointed by Public Sector Audit Appointments Limited. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2018 these documents will be available on reasonable notice on application to:</p> <p>(c) <u>Mrs J. Sherratt</u> <u>Lea Farm</u> <u>Heerbrook Leek</u> <u>Staffs ST13 8SR</u></p> <p>commencing on (d) <u>June 30th 2018</u></p>	<p>(a) Insert date of placing of this notice on your website.</p> <p>(b) Delete as appropriate.</p> <p>(c) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.</p>
<p>and ending on (e) <u>August 8th 2018</u></p> <p>3. Local Government Electors and their representatives also have:</p> <ul style="list-style-type: none"> • the opportunity to question the auditor about the accounts; and • the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Council/Meeting (f). <p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p> <p>4. The audit is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your audit is being carried out by:</p> <p>Mazars LLP, Aykley Heads, Durham, DH1 5TS</p> <p>5. This announcement is made by (g) <u>J. Sherratt</u> <u>Clerk</u></p>	<p>(h) And (e) The inspection period must include 2 July 2018 to 13 July 2018 inclusive and be 30 working days in total.</p> <p>(f) Delete as appropriate</p> <p>(g) Insert name and position of person placing the notice</p>

Annual Internal Audit Report 2017/18

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	Internal Audit Conclusion	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.	✓			
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. (For local councils only)				
Trust funds (including charitable) – The council met its responsibilities as a trustee.				✓

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

Name of person who carried out the internal audit

JILL GOLDSTRAW (Mrs)

Signature of person who carried out the internal audit

J. Goldstraw

Date 27.6.2018

*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).