

Pillaton Parish Council

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Annual Governance & Accountability Return 2023-2024

AUDIT EXPLANATION

BACKGROUND

The Transparency Code for Smaller Authorities was issued by the Department for Communities and Local Government in December 2014. It sets out the ways in which Town and Parish Councils can present more information to its residents to help them understand how their Council is working and to increase its democratic accountability. The Transparency Code is reflected in the Local Audit and Accountability Act 2014 which became mandatory 1 April, 2015.

The Code specifically relates to those Parish Councils whose annual turnover does not exceed £25,000. Pillaton Parish Council's receipts and payments for 2023/24 were as follows-

Accounts 1 & 2 receipts £4,786.22 collectively
Accounts 1 & 2 payments £2,857.28 collectively
Account 1 & 2 Year-End Balance £3,953.31

By virtue of the level of receipts and payments the Parish Council were able to claim the certificate of exemption and consequently, the Annual Governance & Accountability Return (Part 2) was completed.

HOW DOES THE PARISH COUNCIL MEET THE AGAR REQUIREMENTS?

At the end of each financial year the Parish Council must engage an Independent Auditor to inspect the Accounting & Banking records and the working methods carried out by the Parish Clerk who is also the Responsible Financial Officer. Governance also includes inspection of the Council's Financial Risk Assessment and Reserves Policy.

The Audit procedure is a two-part process. Firstly, the Council appoints an Internal Auditor whose Audit fee is paid by the Council but who acts independently ideally as a NALC trained Auditor. The Auditor, who will examine the Cashbook and bookkeeping records (receipts & expenditure), will also review the Council's Governance standards i.e. the Council's own Financial Regulations and Standing Orders. This will include the overall Financial Summary, Budget levels, Precept setting, insurance and risk management, and asset valuations along with the Vat claimed amount and bank statements for all accounts.

Should all this be satisfactory, Councillors will be asked to approve the internal report at the Annual Meeting of the Parish Council in May each year. All year end summaries and statements must have already been signed off by the Chairman as a true record at the Annual Parish Meeting in April.



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Once the internal audit report is complete the second part of the audit takes place. The report is sent to the external auditor who is appointed by the Smaller Authorities Audit Appointments. The external auditor will check through the summary of accounts, and note any issues that the internal auditor may have highlighted. The AGAR reports are signed off by the Chairman as a Resolution during the Annual Meeting of the Parish Council in May and at the same time the internal auditor is formally appointed for the following year.

During this period, any resident of Pillaton has the right to make their own examination of the records. This right is advertised on the Parish Council's website and public notice board as the Notice of Public Rights and Publication of Annual Governance & Accountability Return (Exempt Authority). Once the second audit is deemed satisfactory, then an External Auditor Certificate may be issued. If there are any causes for concern identified by the external auditor, they will be noted on the certificate, and the Council will be expected to take remedial action at the next Public Meeting and note recommendations as a resolution in the Council minutes.

There are generally seven items that the Parish Council are obliged to make available to residents which are described below. Although the time within which a resident has a legal right to examine the Council's accounts is limited by law, they can ask questions about the way that money is spent at any time. The Parish Clerk will provide information or answer any questions by email. There is no necessity for a resident to approach the Internal Auditor directly.

1 All Expenditure

The Parish Council's cash book which shows what payments have been made throughout the year can be viewed by residents. Expenses are divided into approximately 20 general categories and a contingency reserve fund amount. This is carried out for the Council to keep track of what the expenditure is, including Vat payments, and how amounts are performing against the budget that was set. Councillors receive a monthly summary of this information. The regulations state that the council should publish all expenses that are above £100. However, to be completely transparent, this Parish Council publishes all items of expenditure every month, and a monthly budget monitoring takes place.

2 End of Year Accounts

The Parish Council's accounts at the end of the tax year comprise the Bank receipts and statements summary along with a statement of all income and expenditure and supporting statements which reflect Section 137 payments, borrowings, and rental payments. The information is submitted to the Internal Auditor for checking. The Accounts shows the Council's income from the Precept paid by residents under the local council tax, and other income (for example, from grants or subsidies), and the Council's expenditure for staff costs (the Council employs one person designated as the Proper Officer), and for all other expenses.

The Accounts also show the levels of the Parish Council's cash reserves and the value of other fixed assets that it owns. Clearly, the Council is required to maintain a level of cash in reserve to maintain their services and to pay their bills as they are presented. The Parish Council retains levels of reserves to meet reasonable unbudgeted expenditure and partly in preparation should Cornwall Council, at some stage in the future, devolve some of its services to the Parish but without the additional funding provision.



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3 Annual Governance Statement

The Parish Council manages its own affairs according to a list of procedures and processes to ensure that what it does is legal, ethical, and proportionate. These controls are set out by Local Government (LGA 1972), and the Councillors review all the Governance statements throughout the financial year to reflect the period 2023/24, and specifically at the Annual Meeting of the Parish Council.

4 Internal Audit Report

As part of the Annual Governance Accountability Return (AGAR), the Parish Council employs an independent auditor to examine its own Governance statements and procedures and to report on them accordingly. The Internal Auditor should be a recognised Cornwall Association of Local Councils (CALC) trained Auditor, or (PIALC) qualified. The Internal Audit report is available for inspection and is also provided to the External Auditor as part of the AGAR process. The Internal Audit report can be viewed at www.pillaton.org.uk

5 Councillors & Responsibilities

Councillors are elected every four years by ballot of eligible residents within the Parish. The next Local Elections will take place in May 2025. Every year, at the Annual Meeting, Councillors elect a Chair and a Vice-Chair. A list of responsibilities is compiled to include Councillors and volunteers who take responsibility for specific areas of Council work. The list is displayed on the Council's website to show who has taken responsibility for what activity. Councillors can be contacted personally, or in writing to the Parish Clerk. Contact details are available on the Council website. For several reasons Councillors may resign their position during the electoral term and new Councillors are normally co-opted as a replacement.

6 Asset Register

The Parish Council owns primarily a quantity of public seats, and the two parish notice boards. The Council has a responsibility to insure, maintain and repair these Assets.

7 Minutes, Agendas of Ordinary or Extraordinary Public Meetings

The Parish Council meets on the first Tuesday of every month, except during August, and a full list of the Meeting dates can be viewed on the Council website. The agenda for monthly Council meetings is published at least seven days before the meeting takes place, and the Clerk posts the Minutes of the meetings normally within seven working days of the meeting itself. This information is always displayed on the website or on the public notice boards in Pillaton.

For other information please refer to the Model Publications Scheme as posted on the Parish Council website www.pillaton.org.uk

1st June 2024

Christopher Cook – Parish Clerk & Responsible Financial Officer
24 Rashleigh Avenue Saltash PL12 4NS
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