

**BARFORD SHERBOURNE & WASPERTON JOINT PARISH COUNCIL
AUDIT OF ACCOUNTS AS AT 31 MARCH 2016**

**BARFORD SHERBOURNE & WASPERTON
JOINT PARISH COUNCIL**

**NOTICE OF DATE OF COMMENCEMENT OF PERIOD FOR THE
EXERCISE OF PUBLIC RIGHTS**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

**The Accounts and Audit Regulations 2015 (SI 2015 No.234)
The Local Audit and Accountability Act 2014**

1 Date of announcement Sunday 1 May 2016

2 Sections 26 and 27 of the Local Audit and Accountability Act 2014 provide for:

- **Any person interested has the opportunity to inspect and make copies of the Annual Return and all books, deeds, contracts, bills, vouchers and receipts etc. relating to them. For the year ended 31 March 2016 these documents will be available on reasonable notice on application to the person in paragraph 3 below.**
- **Local Government Electors and their representatives have rights to:**
- **question the auditor about the accounts: and**
- **object 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 Smaller Authority.**

The auditor can be contacted at the address in paragraph 5 below for this purpose.

3 Person to which you can apply to inspect the accounts

Name: James Johnson
Position: Clerk to the Council
Address: 3 Barford Woods
Barford Road
Warwick
CV34 6SZ
Tel no: 01926 419300
Email: johnson.jfgm@gmail.com

4 Any rights of inspection, objection, and questioning of the auditor may only be exercised within a single period of 30 working days commencing on Friday 3 June 2016 and ending on Thursday 14 July 2016

5 Your appointed auditor is:

**Mark Heap
Grant Thornton UK LLP
Royal Liver Building
Liverpool L3 1PS
Tel: 0151 224 7200**

For more detailed guidance on electors' rights and the special powers of auditors, copies of the publication Council Accounts - A Guide to Your Rights are available from the National Audit Office website.

Local Audit and Accountability Act 2014 (c. 2)

26 Inspection of documents etc

(1) At each audit of accounts under this Act, other than an audit of accounts of a health service body, any persons interested may—
(a) inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records, and

(b) make copies of all or any part of those records or documents.

(2) At the request of a local government elector for any area to which the accounts relate, the local auditor must give the elector, or any representative of the elector, an opportunity to question the auditor about the accounting records.

(3) The local auditor's reasonable costs of complying with subsection (2) are recoverable from the relevant authority to which the accounts relate.

(4) This section does not entitle a person—

to inspect or copy any part of any record or document containing information which is protected on the grounds of commercial confidentiality, or

to require any such information to be disclosed in answer to any question.

(5) Information is protected on the grounds of commercial confidentiality if—

its disclosure would prejudice commercial confidentiality, and

there is no overriding public interest in favour of its disclosure.

(6) This section does not entitle a person—

to inspect or copy any part of any record or document containing personal information, or

to require any personal information to be disclosed in answer to any question.

(7) Information is personal information if it identifies a particular individual or enables a particular individual to be identified (but see subsection (8)).

(8) Information is not personal information merely because it relates to a business carried on by an individual as a sole trader.

(9) Information is personal information if it is information about an officer of the relevant authority which relates specifically to a particular individual and is available to the authority because—

the individual holds or has held an office or employment with that authority, or

payments or other benefits in respect of an office or employment under any other person are or have been made or provided to that individual by that authority.

(10) For the purposes of subsection (9)—

"the relevant authority" means the relevant authority whose accounts are being audited, and

payments made or benefits provided to an individual in respect of an office or employment include any payment made or benefit provided in respect of the individual ceasing to hold the office or employment.

27 Right to make objections at audit

(1) This section applies if, at an audit of accounts under this Act other than an audit of accounts of a health service body, a local government elector for an area to which the accounts relate makes an objection to the local auditor which meets the requirements in subsection (2) and which—

concerns a matter in respect of which the auditor could make a public interest report, or

concerns a matter in respect of which the auditor could apply for a declaration under section 28.

(2) The requirements are that—

the objection is made in writing, and

a copy of the objection is sent to the relevant authority whose accounts are being audited.

(3) The local auditor must decide—

whether to consider the objection, and

if the auditor does so, whether to take action within paragraph (a) or (b) of subsection (1) in response.

(4) The local auditor may decide not to consider the objection if, in particular, the auditor thinks that—

the objection is frivolous or vexatious,

the cost of the auditor considering the objection would be disproportionate to the sums to which the objection relates, or

the objection repeats an objection already considered—

(i) under this section by a local auditor of the authority's accounts, or

(ii) under section 16 of the Audit Commission Act 1998 by an auditor appointed under that Act in relation to those accounts.

(5) Subsection (4)(b) does not entitle the local auditor to refuse to consider an objection which the auditor thinks might disclose serious concerns about how the relevant authority is managed or led.

(6) If the local auditor decides not to take action within paragraph (a) or (b) of subsection (1), the auditor may recommend that the relevant authority should instead take action in response to the objection.

(7) The local auditor's reasonable costs of exercising functions under this section are recoverable from the relevant authority.

The JPC is required to adopt the “Annual Governance Statement 2016”

We acknowledge as the members of Barford, Sherbourne and Wasperton Joint Parish Council our responsibility for ensuring that there is a sound system of internal control, including the preparation of 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.
- 2 We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.
- 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.
- 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.
- 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.
- 6 We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.
- 7 We took appropriate action on all matters raised in reports from 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.

The JPC is required to adopt the “Accounting Statements”

	2015	2016
1 Balance brought forward	59,968	64,993
2 (+) Annual precept	40,170	41,243
3 (+) Total other receipts	16,952	471,149
4 (-) Staff costs	16,240	17,076
5 (-) Loan interest/capital repayments	0	0
6 (-) Total other payments	35,857	390,610
7 (=) Balances carried forward	64,993	169,700
8 Total cash & investments	64,993	169,700
9 Total fixed assets and long term assets	342,083	571,098
10 Total borrowings	0	0