

Accounting statements 2018-19 for:

Name of body: St Arvans Community Council

	Year ending		Notes and guidance for compilers												
	31 March 2018 (£)	31 March 2019 (£)													
Statement of income and expenditure/receipts and payments															
1. Balances brought forward	11,792	13,638	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.												
2. (+) Income from local taxation/levy	10,290	11,970	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.												
3. (+) Total other receipts	901	636	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.												
4. (-) Staff costs	2,039	3,663	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 related expenses eg. termination costs.												
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).												
6. (-) Total other payments	7,306	12,797	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).												
7. (=) Balances carried forward	13,638	9,784	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).												
Statement of balances															
8. (+) Debtors and stock balances	0	0	Income and expenditure accounts only: Enter the value of debts owed to the body and stock balances held at the year-end.												
9. (+) Total cash and investments	13,638	9,784	All accounts: The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.												
10. (-) Creditors	0	0	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.												
11. (=) Balances carried forward	13,638	9,784	Total balances should equal line 7 above: Enter the total of (8+9-10).												
12. Total fixed assets and long-term assets	35,613	36,568	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.												
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).												
14. Trust funds disclosure note	<table border="1"> <tr> <th>Yes</th> <th>No</th> <th>N/A</th> <th>Yes</th> <th>No</th> <th>N/A</th> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td>N/A</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td>N/A</td> </tr> </table>	Yes	No	N/A	Yes	No	N/A	<input type="checkbox"/>	<input type="checkbox"/>	N/A	<input type="checkbox"/>	<input type="checkbox"/>	N/A		The body acts as sole trustee for and is responsible for managing (a) trust fund(s)/assets (readers should note that the figures above do not include any trust transactions).
Yes	No	N/A	Yes	No	N/A										
<input type="checkbox"/>	<input type="checkbox"/>	N/A	<input type="checkbox"/>	<input type="checkbox"/>	N/A										

Annual Governance Statement (Part 1)

We acknowledge as the members of the Council our responsibility for ensuring that there is a sound system of internal control, including 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 2019, that:

	Agreed?		'YES' means that the Council:	PG Ref
	Yes	No*		
<p>1. We have put in place arrangements for:</p> <ul style="list-style-type: none"> effective financial management during the year; and the preparation and approval of the accounting statements. 	Y	<input type="checkbox"/>	Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	Y	<input type="checkbox"/>	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Council to conduct its business or on its finances.	Y	<input type="checkbox"/>	Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.	6
4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.	Y	<input type="checkbox"/>	Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.	6, 23
5. We have carried out an assessment of the risks facing the Council and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	Y	<input type="checkbox"/>	Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.	6, 9
6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.	Y	<input type="checkbox"/>	Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the body.	6, 8
7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Council and, where appropriate, have included them on the accounting statements.	Y	<input type="checkbox"/>	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	Y	<input type="checkbox"/>	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23
<p>9. Trust funds – in our capacity as trustee, we have:</p> <ul style="list-style-type: none"> discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit. 	<input type="checkbox"/>	<input type="checkbox"/>	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6
	<input type="checkbox"/>	<input type="checkbox"/>	N/A	

* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

Annual Governance Statement (Part 2)

	Agreed?			'YES' means that the Council :
	Yes	No*	N/A	
1. We have adopted standing orders and financial regulations as appropriate.	Y	<input type="checkbox"/>	<input type="checkbox"/>	Has properly established its internal rules setting out how it will conduct its business.
2. We have ensured that the Council's standing orders and financial regulations have been followed for all relevant transactions.	Y	<input type="checkbox"/>	<input type="checkbox"/>	Has followed its internal rules and reviewed its compliance with those rules
3. All committees and sub-committees of the council have been properly established and provided with appropriate terms of reference setting out the delegated responsibilities to make decisions or recommendations.	Y	<input type="checkbox"/>	<input type="checkbox"/>	Has ensured that where applicable, the Council has properly delegated its responsibilities to committees

* Please delete as appropriate.

Council approval and certification

The Council responsible for the preparation of the accounting statements in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014 and for the preparation of the Annual Governance Statement.

Certification by the RFO

I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2019.

RFO signature: *signature required*

Name: Mrs K Houghton

Date: 15/02/2021

Approval by the Council I confirm that these accounting statements and Annual Governance Statement were approved by the Council under minute reference:

2010.07.d.ii

Chair of meeting signature: *signature required*

Name: Cllr R Edwards (Acting Chair)

Date: 15/02/2021

Council re-approval and re-certification (only required if the Annual Return has been amended at audit)

Certification by the RFO

I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2019.

RFO signature: *signature required*

Name: name required

Date: dd/mm/yyyy

Approval by the Council/Board/Committee

I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:

Insert minute reference and date of meeting

Chair of meeting signature: *signature required*

Name: name required

Date: dd/mm/yyyy

Auditor General for Wales' Audit Certificate and report

I report in respect of my audit of the accounts under section 13 of the Act, whether any matters that come to my attention give cause for concern that relevant legislation and regulatory requirements have not been met. My audit has been conducted in accordance with guidance issued by the Auditor General for Wales.

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2019 of:

St Arvans Community Council

Auditor General's report

Audit opinion – Qualified

Except for the matters reported below in my Basis for Qualification, on the basis of my review, in my opinion no matters have come to my attention giving cause for concern that in any material respect, the information reported in this Annual Return:

- has not been prepared in accordance with proper practices;
- that relevant legislation and regulatory requirements have not been met;
- is not consistent with the Council's governance arrangements; and
- that the Council does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

Basis for Qualification

Accounting Statement

I am unable to conclude whether or not the Accounting Statement properly presents the Council's financial transactions and financial position for the year:

- The Council was unable to provide information to support its year end bank reconciliation. Therefore I am unable to conclude whether or not the accounting statement is a complete and accurate record of the council's transactions
- The Council has been unable to explain variances between the 2017-18 and 2018-19 accounts

Other matters arising and recommendations

There are no further matters that I wish to draw to the Council's attention.



Richard Harries, Director, Audit Wales
For and on behalf of the Auditor General for Wales

Date: 22/05/2023

Annual internal audit report to:

Name of body: St Arvans Community Council

The Council internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2019.

The internal audit has been carried out in accordance with the Council'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 the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Council.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	Y	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Received proper set of accounts, prepared by Clerk/RFO.
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	Y	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Verified that all expenditure documentation made available for audit was properly supported by relevant paperwork.
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Y	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Read through minutes to confirm the body was aware of its responsibilities.
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	Y	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Able to establish how due process was followed and found this satisfactory. Recommend regular monitoring.
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	Y	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Able to examine all relevant income documentation and ensured it was properly accounted for.
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input type="checkbox"/>	<input type="checkbox"/>	N/A	<input type="checkbox"/>	n/a
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	Y	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All relevant documents examined and minutes read to ensure Clerk/RFO's salary was paid appropriately.
8. Asset and investment registers were complete, accurate, and properly maintained.	Y	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Assets Register provided giving full details with open values.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	Y	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Recommend monthly reconciliation of bank and asset register.
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	Y	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Examined the accounting spreadsheet and ensured proper audit trail with all relevant documentations.
11. Trust funds (including charitable trusts). The Council has met its responsibilities as a trustee.	Y	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Trustees (non-funded) for: a. King George's Field Playground (non-funded) Charity No b. St Arvans Playing Field owned by Chepstow Racecourse

For any risk areas identified by the Council/Board/Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
12. Insert risk area	<input type="checkbox"/>	<input type="checkbox"/>	N/A	<input type="checkbox"/>	Insert text
13. Insert risk area	<input type="checkbox"/>	<input type="checkbox"/>	N/A	<input type="checkbox"/>	Insert text
14. Insert risk area	<input type="checkbox"/>	<input type="checkbox"/>	N/A	<input type="checkbox"/>	Insert text

* 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).

** 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, internal audit must explain why not.

Internal audit confirmation

I/we confirm that as the Council's internal auditor, I/we have not been involved in a management or administrative role within the body (including preparation of the accounts) or as a member of the body during the financial years 2017-18 and 2018-19. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: Mr M Taylor

Internal Auditor address: 1 Grange Park, St Arvans, Chepstow, Monmouthshire NP16 6EA

Signature of person who carried out the internal audit: *signature required*

Date: 10/02/2021