Hetton Town Council

Notice of appointment of date for the exercise of public rights

Accounts for the year ended 31st March 2019

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

1. Date of announcement: 26 June 2019

2. Each year the Council’s 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 2019 these documents will be available on reasonable notice on application to:

   Graeme Keedy
   Town Clerk
   Hetton Town Council
   The Hetton Centre
   Welfare Road
   Hetton le Hole
   DH5 9NE

   Tel: 0191 561 6600
   email: townclerk@hettontowncouncil.gov.uk

   commencing on 27 June 2019
   and ending on 7 August 2019

3. Local Government Electors and their representatives also have:
   • 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.

   The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.

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:

   Mazars LLP, Salvus House, Aykley Heads, Durham, DH1 5TS

5. This announcement is made by Graeme Keedy, Town Clerk
Councillors’ Accounts: A Summary of Public Rights

The basic position
By law any interested person has the right to inspect a council’s/meeting’s accounts. If you are entitled and registered to vote in local council elections then you (or your representative) have additional rights to ask the appointed auditor questions about the council’s accounts or object to an item of account contained within them.

The right to inspect the accounts
When your council has finalised its accounts for the previous financial year it must advertise that they are available for people to inspect. Having given the council reasonable notice of your intentions, you then have 30 working days to look through the accounting statements in the Annual Return and any supporting documents. By arrangement, you will be able to inspect and make copies of the accounts and the relevant documents. You may have to pay a copying charge.

The right to ask the auditor questions about the accounts
You can only ask the appointed auditor questions about the accounts. The auditor does not have to answer questions about the council’s policies, finances, procedures or anything else not related to the accounts. Your questions must be about the accounts for the financial year just ended. The auditor does not have to say whether they think something the council has done, or an item in its accounts, is lawful or reasonable.

The right to object to the accounts
If you think that the council has spent money that it should not have, or that someone has caused a loss to the council deliberately or by behaving irresponsibly, you can request the auditor to apply to the courts for a declaration that an item of account is contrary to law. You do this by sending a formal ‘notice of objection’ to the auditor at the address below. The notice must be in writing and copied to the council. In it, you must tell the auditor why you are objecting and what you want the auditor to do about it. The auditor must reach a decision on your objection. If you are not happy with that decision, you can appeal to the courts.

What else you can do
Instead of objecting, you can give the auditor information that is relevant to his/her responsibilities. For example, you can simply tell the auditor if you think that something is wrong with the accounts or about waste and inefficiency in the way the council runs its services. You should make it clear that you are providing information rather than making a formal objection. You do not have to follow any set time limits or procedures. The auditor does not have to give you a detailed report of any subsequent investigation, but will usually tell you the outcome.

A final word
Councils, and so local taxpayers, must meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved. The auditor will only continue with the objection if it is in the public interest to do so. If you appeal to the courts, you might have to pay for the action yourself.

Who should you contact?

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 by calling the National Audit Office on 020 7798 7000 or downloading from the website https://www.nao.org.uk/

If you wish to contact your Council’s appointed external auditor please write to:

Cameron Waddell, Mazars LLP, Salvus House, Aykley Heads, Durham, DH1 5TS
Annual Internal Audit Report 2018/19

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 2019.

The internal audit for 2018/19 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.

<table>
<thead>
<tr>
<th>Internal control objective</th>
<th>Agreed? Please choose one of the following</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Appropriate accounting records have been properly kept throughout the financial year.</td>
<td>Yes</td>
</tr>
<tr>
<td>B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.</td>
<td>Yes</td>
</tr>
<tr>
<td>C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</td>
<td>Yes</td>
</tr>
<tr>
<td>D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</td>
<td>Yes</td>
</tr>
<tr>
<td>E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.</td>
<td>Yes</td>
</tr>
<tr>
<td>F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.</td>
<td>Yes</td>
</tr>
<tr>
<td>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.</td>
<td>Yes</td>
</tr>
<tr>
<td>H. Asset and investments registers were complete and accurate and properly maintained.</td>
<td>Yes</td>
</tr>
<tr>
<td>I. Periodic and year-end bank account reconciliations were properly carried out.</td>
<td>Yes</td>
</tr>
<tr>
<td>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.</td>
<td>Yes</td>
</tr>
<tr>
<td>K. If the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. (*Not Covered&quot; should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR)</td>
<td>Yes</td>
</tr>
<tr>
<td>L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.</td>
<td>Not applicable</td>
</tr>
</tbody>
</table>

M. (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
16/6/19

Name of person who carried out the internal audit
ANNETTE SIMPSON

Signature of person who carried out the internal audit

Date 16/6/19

*If the response is 'no' you must include a note to 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).
Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

HETTON TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for 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:

<table>
<thead>
<tr>
<th></th>
<th>Agreed</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>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 authority to conduct its business or manage its finances.</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>7. We took appropriate action on all matters raised in reports from internal and external audit.</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>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 authority and, where appropriate, have included them in the accounting statements.</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.</td>
<td>Yes</td>
<td>No</td>
</tr>
</tbody>
</table>

*Please provide explanations to the external auditor on a separate sheet for each ‘No’ response and describe how the authority will address the weaknesses identified. These sheets should be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

24 06 19

and recorded as minute reference: ITEM 5

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

K. P. Green

Clerk

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

K. P. Green

Clerk

Other information required by the Transparency Codes (not part of Annual Governance Statement)

Authority web address

hetton town counci l.gov.uk

Annual Governance and Accountability Return 2018/19 Part 3
Local Councils, Internal Drainage Boards and other Smaller Authorities*
## Section 2 – Accounting Statements 2018/19 for

### Notes and guidance

<table>
<thead>
<tr>
<th>Year ending</th>
<th>Notes and guidance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</td>
</tr>
<tr>
<td>31 March 2018 £</td>
<td>32,919 600-71</td>
</tr>
<tr>
<td>31 March 2019 £</td>
<td>53,661</td>
</tr>
</tbody>
</table>

1. Balances brought forward

2. (+) Precept or Rates and Levies

3. (+) Total other receipts

4. (-) Staff costs

5. (-) Loan interest/capital repayments

6. (-) All other payments

7. (=) Balances carried forward

8. Total value of cash and short term investments

9. Total fixed assets plus long term investments and assets

10. Total borrowings

11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)

I confirm that these Accounting Statements were approved by this authority on this date:

**24 06 19**

Signed by Chairman of the meeting where the Accounting Statements were approved: K. E. Rawdon

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Annual Governance and Accountability Return 2018/19 Part 3
Local Councils, Internal Drainage Boards and other Smaller Authorities

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