

Schedules for submission to external auditor

Schedule A

Key contact details

Please complete this form and send it back to us with the Annual Return to ensure we have the correct details for your authority – please print to ensure we can read it clearly

Authority name and reference	ORBY PARISH COUNCIL.
------------------------------	----------------------

	Clerk/ Responsible Financial Officer (RFO) – if Clerk and RFO are different please supply details on separate sheet
Name	CHRISTINE NEWTON
Address	32 NEWTOWN SPILSBY PE23 5LE
Telephone no.	01790 75 3364.
Email address	newtonchrsl@aol.com.

	Chair
Name	COLIN DAVIE
Address	LITTLE HOLM FARM HOM FIELD LANE ORBY SKEGNESS PE24 5JTB
Telephone no.	01754 810433
Email address	clrc.davie@lincolnshire.gov.uk.

	Person carrying out the independent internal audit
Name	MRS J CLARK
Address	ALL DAY VIRTUAL PA 2 FRITH BANK, BOSTON. PE22 7BA
Telephone no.	01205 353885
Email address	virtualpaconsultant.com

If there are any subsequent changes to the above please send us an updated form or e-mail the new details to [angela.j.ellison@uk.gt.com](mailto:angela.j.ellison@uk.gt.com)

**Bank reconciliation template**

The model can be applied for reconciliations carried out at any time of the year. Please complete all green cells.

BANK RECONCILIATION				FINANCIAL YEAR ENDING 31 MARCH 2017	
Authority name and reference		ORBY PARISH COUNCIL. LIN 283			
Prepared by:	Name	CHRISTINE NEWTON.	Date:	11/5/17	
	Role (Clerk/RFO etc)	CLERK RFO.			
Approved by:	Name	COLIN DAVIE	Date:		
	Role (RFO/Chair etc)	CHAIR.			
Balance per bank statements as at 31 March 2017			£	TOTAL £	
List balances on all bank accounts plus petty cash floats at 31 March 2017:					
	Current A/c		2716.35		
	SAVINGS		3065.03	5781.38	
Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed )					
	339		12.50		
	345		213.18		
	346		79.00		
	347		137.89	442.57	
Add any unbanked cash at 31 March 2017: (List date & amount received)					
	N/A				
TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017				5338.81	
				Type equation here.	

*The net balances reconcile to the Cash Book for the year, as follows:*

	£
CASH BOOK (receipts and payments/income & expenditure schedules)	
Opening Balance:	4601.91
Add: Receipts in the year:	2960.66
Less: Payments in the year:	2223.76
<b>CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017</b>	<b>5338.81</b>
Must equal total net bank balances above and Section 2, Box 8	

Please complete all shaded boxes and send this form with your Annual Return to:  
Angela Ellison, Grant Thornton UK LLP, Royal Liver Building, LIVERPOOL L3 1PS  
or email to [angela.j.ellison@uk.gt.com](mailto:angela.j.ellison@uk.gt.com)



## Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	ORBY PARISH COUNCIL LIN 283				
Box on Section 2 Accounting Statements	(a) 2016 £	(b) 2017 £	(c) Variance Increase(+) or decrease(-) (b - a) £	(d) Variance divided by 2016 figure times 100 (c / a * 100) %	Explanation required? Less than £250 and 15%? - NO More than 15%? - YES
Box 2 -Precept or Rates and Levies	2064	2300	236	0.12	No
Box 3 -Total other receipts	626	660	34	0.05	No
Box 4 -Staff costs	1496	1616	120	0.08	No
Box 5 -Loan interest/ capital repayments	NIL	NIL	-	-	No
Box 6 -All other payments	1229	608	621	0.50	YES
Box 9 -Total fixed assets plus long-term investments and assets	3997	3997	NIL	NIL	No
Box 10 - Total borrowings	NIL	NIL	NIL	NIL	No



Suggested layout for explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	CORBY PARISH COUNCIL LIN 283	
BOX NO	6	£
(b) Figure in 2017 column		608
(a) Figure in 2016 column		1229
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		-621

Reasons (as many as are applicable)	Amount £
Reason 1 A TOTAL OF £600 in donations were made in 2015/16. (£137) No Donations made in 2016/17	600
Reason 2	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	600
(f) Unexplained amount £ of total variance at (d - e)	21
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	1.7
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES.



Analysis of earmarked reserves

Authority name and reference	ORBY PARISH COUNCIL. LIN 283
------------------------------	---------------------------------

Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
Election Reserve.	short term	2000-
Asset Management	short term	100-
	(a) TOTAL	2100-

Note: \* short-term investments would be included in Box 8 of the Accounting Statements in the Annual return; long-term investments would be in Box 9.

Please provide an explanation for any high level of general reserves if over 3 times (or less than 0.1) of the precept/rates and levies.

	£
(b) Precept/rates and levies (Accounting Statements Box 2)	2064
(c) Balance carried forward (Accounting Statements Box 7)	5338
(d) Amount of balances less total earmarked reserves (c - a)	3238
Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)	0.62
Reason if over 3 times or less than 0.1	N/A

ORBY PARISH COUNCIL  
 NOTICE OF DATE OF COMMENCEMENT OF PERIOD FOR THE  
 EXERCISE OF PUBLIC RIGHTS  
 ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

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

NOTICE	NOTES
<p>1. Date of announcement <u>MAY 31st 2017</u> (a)</p> <p>2. Sections 26 and 27 of the Local Audit and Accountability Act 2014 provide for:</p> <ul style="list-style-type: none"> <li>• <b>Inspection:</b> Any persons interested may 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 2017 these documents will be available during the period specified in paragraph 4 on reasonable notice on application to the person in paragraph 3 below.</li> <li>• <b>Questions and objections</b> to the external auditor: Local Government electors and their representatives have rights to:                     <ul style="list-style-type: none"> <li>• question the auditor about the accounting records: and</li> <li>• object to the accounts or any item in them. Written notice of an objection must be given to the external auditor and a copy sent to the Authority. Objections must concern a matter of which the external auditor could make a public interest report or apply for a declaration that an item of account is unlawful.</li> </ul> </li> </ul> <p>The auditor can be contacted at the address in paragraph 5 below for this purpose.</p> <p>3. Person to which you can apply to inspect the accounts (b)</p> <p>Name: <u>CHRISTINE NEWTON</u></p> <p>Position: <u>CLERK + RFO</u></p> <p>Address: <u>32 NEWTOWN SPILSBY PE23 5LE</u></p> <p>Tel no: <u>01790 753364</u></p> <p>Email: <u>newtonchris@aol.com</u></p> <p>4. Any rights of inspection, objection, and questioning of the auditor may only be exercised within a single period of 30 <u>working</u> days: (Accounts and Audit Regulations 2015, Regulation 15(1))</p> <p>commencing on (c) <u>5th June</u> 2017</p> <p>and ending on (d) <u>15th July</u> 2017</p> <p>5. Your appointed auditor is:                  Grant Thornton UK LLP (for the attention of Mark Heap)                  Royal Liver Building, Liverpool L3 1PS Tel: 0151 224 7200</p> <p><i>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.</i></p>	<p>(a) Insert date of publishing of this Notice</p> <p>Sections 26 and 27 of the Local Audit and Accountability Act 2014 must be published with this Notice.</p> <p>Other documents must also be published with this Notice:</p> <ul style="list-style-type: none"> <li>○ approved Annual Governance Statement</li> <li>○ approved Accounting Statements</li> <li>○ Declaration of status of accounts</li> </ul> <p>(b) Insert name, position, address and contact details such as telephone and email of the Clerk or other person to which any person may apply to inspect the accounts, and the details of the manner in which notice should be given of an intention to inspect the accounting records and other documents</p> <p>Publics rights are set out in the Accounts and Audit Regulations 2015</p> <p>(c) The commencement date is treated as being the day following the publication of this notice and other documents as noted at (a) above. (Regulation 15(3))</p> <p>(d) The period for exercise of public rights between (c) and (d) must be a single period of 30 <b>working days</b> (Regulation 14(1)) and must include the <b>first 10 working days of July</b>. Exclude weekends and public holidays. (Reg. 15(1)(b))</p>

## Local Audit and Accountability Act 2014 (c. 2) – to be displayed with Notice of date of commencement

### 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—

(a) to inspect or copy any part of any record or document containing information which is protected on the grounds of commercial confidentiality, or  
(b) to require any such information to be disclosed in answer to any question.

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

(a) its disclosure would prejudice commercial confidentiality, and  
(b) there is no overriding public interest in favour of its disclosure.

(6) This section does not entitle a person—

(a) to inspect or copy any part of any record or document containing personal information, or  
(b) 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—

(a) the individual holds or has held an office or employment with that authority, or  
(b) 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)—

(a) "the relevant authority" means the relevant authority whose accounts are being audited, and  
(b) 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—

(a) concerns a matter in respect of which the auditor could make a public interest report, or  
(b) concerns a matter in respect of which the auditor could apply for a declaration under section 28.

(2) The requirements are that—

(a) the objection is made in writing, and  
(b) a copy of the objection is sent to the relevant authority whose accounts are being audited.

(3) The local auditor must decide—

(a) whether to consider the objection, and  
(b) 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—

(a) the objection is frivolous or vexatious,  
(b) the cost of the auditor considering the objection would be disproportionate to the sums to which the objection relates, or  
(c) 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.