

## **MILLAND PARISH COUNCIL - COMMENTARY ON ACCOUNTS FOR 2017-18**

The accounts are prepared using the Governance and Accountability for Smaller Authorities in England March 2018. Rachel Hall, Woodgate, Chichester has been appointed as our Internal Auditor. Moore Stephens are the External Auditors. The accountability and audit frame work are 'risk-based' and the parish council is required to assess and to set how it manages its risks. The parish council has prepared a Risk Management document, which includes our physical and financial risks. This document is reviewed on an annual basis. All payments are approved at parish council meetings.

Recommendations from the Internal Auditor for y/e accounts 2016-17. Findings included: -

- 1) Monies paid and received during the year have been accurately recorded and reconciled to the bank and cash balances, except that the closing bank balance was not correct.
- 2) The accounting records, minutes, standing orders and other financial information were found to be in reasonable order.
- 3) VAT was claimed incorrectly on the payments to SK Electrical – VAT claimed was £405 – it should have been £338 – VAT over-claimed £67.
- 4) Staff costs on the annual return should include PAYE and staff expenses.
- 5) She reviewed the Council website to ensure that the Local Government Transparency Code 2015 had been correctly implemented and adhered to.

### Summery and Opinion

In connection with my examination, and having regard to the items reported herein, no matter has come to my attention that gives me reasonable cause to believe in any material respect that the regulatory requirements have not been complied with.

The accounting arrangements, procedural controls, records and documentary evidence are satisfactory, and accurately record the Council's financial position.

**Precept for 2017-18: £30,730 Tax base 488.00 = £62.60 per elector**

**Precept for 2018-19: £33,695 = Tax base 490.00 = £68.76 per elector**

**Miscellaneous expenses:** Total – £7864 includes new signs Milland Lane £3341; transfer of Milland Heritage Society balance to their own a/c ££2023; snow ploughing £577; hedge/verge/ditch maintenance £2080. (Balance of £1353 from money remaining from Operation Watershed used.)

**Public Works Loans Milland Stores balance - £34,880.84**

**Grants £9100 /Donations £565 / Subscriptions £475 / Insurance £608 paid: Total - £10748**

These include MVMH patio £2250; BVH £1300; Recreation Field maintenance & renewals £4250 + extra £5000 + tree surgery £500; Garden Club £100; Cartersland Wildflower Group £250 (includes sum for mowing; CAB Petersfield £33; Samaritans £33; Air Ambulance £33; churchyards £390; Subscriptions are paid to SALC £252; SLCC £101; CPRE £36; Website £184; Clerks Salary £7840; PAYE £1960; Expenses £1020.

Ringfenced funds – Gratuity (Total £6500); tennis courts resurfacing fund £2000 – Total £8,550.

**Overview of the year:** The parish council has continued to support community assets and groups. Borden Village Hall received £1300 towards improvements, Milland Memorial Hall £2250 towards the new patio, Cartersland Green £250; The clerk has attended two training days. There has been a little more attention given to miscellaneous hedging, ditching and verge maintenance. Some of this has been reclaimed from landowners. After years of complaints about the heavy lorries using Milland Lane the council, in conjunction with Highways/Balfour Beatty decided to fund the signs themselves. The council is now working with Linch Parish Meeting to resolve the Fernhurst/Linch junction flooding. This project will cost over £20,000 and will be funded by Operation Watershed.

**Expression of Thanks:** To all Councillors. To Rob Findlay for his management of the Recreation Field.

**Lorraine Grocott, BEM, Clerk to the Council. RFO, 19 April 2018**