

HOMELAND AND DISTRICT IDB

Smaller authority name: _____

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement <u>10.6.2019</u> (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of 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 must be made available for inspection by any person interested. For the year ended 31 March 2019, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>R. WRIGHT CLERK TO THE BOARD</u> <u>28 THORNHALL WAY EASTRCA DETTAS</u> <u>BT20 5R22SD nswellianwright@hotmail.co.uk</u></p> <p>commencing on (c) <u>Monday 17 June 2019</u></p> <p>and ending on (d) <u>Friday 26 July 2019</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 1 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-littlejohn.com)</p> <p>5. This announcement is made by (e) <u>R. WRIGHT CLERK</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Please complete the highlighted boxes.

Name of smaller authority:

HOLMEWOOD & DISTRICT INTI

D.B

County area (local councils and parish meetings only):

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (prepared on an income and expenditure basis and there have been adjustments for debtors/pre advance at the year end. Please provide details of the year end adjustments, showing how the ne to the difference between Boxes 7 and 8.

	£	
Box 7: Balances carried forward		66412
Deduct: Debtors (enter these as negative numbers)		
rent	(250.00)	
vat	(1,389.00)	
ratepayer	(21.00)	
	(1,660.00)	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
1		
Sse - fuel	(343.00)	
	(343.00)	2003
Total deductions		
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
auditor	430.00	
havenpower	564.00	
bvat understated	244.00	
	1,238.00	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
ratepayers	9.00	
2		
	9.00	1247
Total additions		
Box 8: Total cash and short term investments		65,656

Annual Internal Audit Report 2018/19

HOLMEWOOD AND DISTRICT IDB

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.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	Yes		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Yes		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Yes		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Yes		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Yes		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
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.	Yes		
H. Asset and investments registers were complete and accurate and properly maintained.	Yes		
I. Periodic and year-end bank account reconciliations were properly carried out.	Yes		
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.	Yes		
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" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR)	N/A		
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.			Not applicable ✓
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable N/A

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

29/04/19

Name of person who carried out the internal audit

DIAN J. COOPER

Signature of person who carried out the internal audit



Date

29/4/19

*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:

HOLMEWOOD AND DISTRICT IDB

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:

	Agreed		'Yes' means that this authority:	
	Yes	No*		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.	
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	
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.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.	
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.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.	
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.	✓		considered and documented the financial and other risks it faces and dealt with them properly.	
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.	
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by 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 authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.	
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.	Yes	No	N/A	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

*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:

06/06/2019

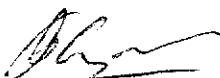
and recorded as minute reference:

327/19 (a)

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

Chairman

Clerk


R. Wright

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

www.wadidb.org.uk

Section 2 – Accounting Statements 2018/19 for

HOLMEWOOD AND DISTRICT IDB

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	58714	59879	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	47779	47779	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	11179	19049	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	5202	5217	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 employment expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	52591	55,078	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	59879	66412	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	67380	65,656	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	547373	547373	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2019 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

R. Wright

06/06/19

Date

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

06/06/19

as recorded in minute reference:

327/19 (N)

Signed by Chairman of the meeting where the Accounting Statements were approved

IVAN J COOPER
86 Foxglove Way, MARCH, PE15 8RU
Telephone 01354.654398

Members of Holmewood and District Internal Drainage Board
C/o The Clerk to the Board
28 Thornham Way
EASTREA
PE7 2AS

29th April 2019

Dear Members

Annual Internal Audit Report – Year ended 31st March 2019

I have completed my internal audit for Holmewood and District Internal Drainage Board for the year to 31st March 2019, as detailed on page 3 of the Board's Annual Return.

[1] I have tested the key control areas to assess compliance with relevant procedures and controls expected to be in operation during the financial year. In respect of these, I have concluded that in all significant respects the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Board, subject to any specific matters set out in paragraph 4.

[2] As part of my audit, I have examined documents setting out the Board's standing orders, final regulations and the various other policies and have concluded that they are adequate for the Board's purpose and can confirm general compliance.

[3] I can also confirm that I examined the bank reconciliation statement at the financial year end and found this to be accurately stated.

[4] There are no specific issues for the period of the audit that I have to draw to the attention of the Board

I would thank the Clerk for the excellent standard of presentation of records and the clarity of explanations given.

Yours sincerely



Ivan J Cooper

BANK RECONCILIATION STATEMENT

Clients Premium Account

Barclays Bank Plc

Balance 1st April 2018

Balance brought forward £67,379.79

31st March 2019

Receipts £74,668.70

Payments £76,392.31
-£1,723.61

Balance 31st March 2019 **£65,656.18**

Bank statement

Balance as per statement £65,656.18

Unpresented cheques £0.00

£65,656.19

Explanation of variances – pro forma

Name of another authority:

Reddickwood & District (PS)

County Area (local councils and parish/township etc):

For the figure - return section 7 of the 2017/18 to all BODs and the local council

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual preceptibles & levies value (Box 2).

	2017/18 £	2018/19 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERRWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	66,714	66,878			NO		
2 Precept of Rates and Levies	47,778	47,778	0	0.00%	NO		
3 Total Other Receipts	11,178	18,048	7,870	70.40%	YES	Explanation of % variance from PY opening balance not required - Balance brought forward figure	
4 Staff Costs	5,202	5,217	15	0.28%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	62,881	66,078	2,487	4.73%	NO		
7 Balances Carried Forward	66,878	66,412			NO		
8 Total Cash and Short Term Investments	67,880	66,886					
9 Total Fixed Assets plus Other Long Term Investments and	647,373	647,373	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

(Supporting figures are in the following tab)

Version 1.0 of 1/2007 or later are preferable

Contact details

HOLMEWOOD + DISTRICT ADB

Name of smaller authority: _____

County Area (local councils and parish meetings only): _____

Please complete this form and send it back to us with the AGAR or exemption certificate

	Clerk/RFO (Main contact)	Chair
Name	R WRIGHT	J AYRES
Address	28 THORNHAY WAY EASTLEA PE7 2AS	PO BOX 1003 HOLF HIGH HADEN RD LILATION PE 27 5RJ
Daytime telephone number	01733 351223	0187 830 469
Mobile telephone number	07808582250	07850666146
Email address	russell.wright@hotmail.co.uk	—