



Grant Thornton

Our ref: MH/LTM/LAR/NOT157

Ms Troop
Retford Charter Trustees
64 Ollerton Road
Retford
Nottinghamshire
DN22 7TQ

25 January 2017

Dear Ms Troop

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Liverpool L3 1PS

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Retford Charter Trustees
Audit for the year ended 31 March 2016

Please find enclosed the certified Annual Return for Retford Charter Trustees for the year ended 31 March 2016.

V In accordance with the Audit Commission's scale of audit fees for small bodies there is no audit fee payable as the income and expenditure for the year ended 31 March 2016 are both less than £10,000. There are no additional fees.

Satisfaction survey

Please find enclosed our audit satisfaction survey that Public Sector Audit Appointments has requested we ask you to complete. We would be grateful if you could complete and return the form to us by post to the address above. Alternatively you can complete the survey online or return the form to us by e mail. Instructions are on the survey enclosed.

Notice of Conclusion of Audit

A copy of the Notice of Conclusion of Audit is enclosed for completion. Please note that you must publish the information on a free to access website*

2016/17 audit

As you may be aware, the Joint Practitioners' Advisory Group (JPAG), Society of Local Council Clerks, the National Association of Local Councils and the Association of Drainage Authorities has now published the 2016 edition of '*Governance and Accountability for Smaller Authorities in England, A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements, March 2016.*' The 2016 edition applies to Annual Returns in respect of financial years commencing on or after 01 April 2016.

Yours sincerely

Grant Thornton UK LLP.

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*Parish Meetings without access to a public website must display the information in a conspicuous place in the area of the authority for at least 14 days.

Chartered Accountants

Member firm within Grant Thornton International Ltd
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A list of members is available from our registered office.

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This page is part of Section 3 - External auditor certificate and opinion 2015/16

**Retford Charter Trustees
Audit Report for the year ended 31 March 2016**

Matters reported

Financial management and Internal controls.

The Internal auditor's report has highlighted that he was "not aware of any formal Financial Regulations"; that he had "not seen any evidence that a budget was prepared to support the precept raised for 2015/16" and that he saw no evidence of an annual review of the effectiveness of internal controls required by the Audit and Accounts regulations 2015, 6 (1)a.

It is good practice for councils to have Financial Regulations in place. A model set of Financial Regulations is available from the National Association of Local Councils. Financial Regulations should be adopted and periodically reviewed.

More guidance on Financial Regulations can be found in the NALC / SLCC publication 'Governance and Accountability for Local Councils – A Practitioners Guide (England) 2014' at paragraphs 2.63, 2.74 under the subject 2 - financial regulation, standing orders and payment controls, 2.116 under Internal controls, 3.9 and 3.11. As well as the 'Governance and Accountability for Local Councils – A Practitioners Guide (England) 2016, Section 5' at paragraphs 5.31 to 5.34

More guidance on budgeting can be found in the NALC / SLCC publication 'Governance and Accountability for Local Councils – A Practitioners Guide (England) 2014' at paragraphs 3.31 to 3.37.

In our view the response to Assertions 1, 2 and 3 on Section 1 of the Annual Return should have been "No".

This page is part of Section 3 - External auditor certificate and opinion 2015/16

**Retford Charter Trustees
Audit Report for the year ended 31 March 2016**

Matters reported continued

Risk Assessment

The Internal auditor has brought to our attention that there was no evidence that the "Trustees made any formal assessment of risk, nor reviewed the adequacy of mitigating arrangements".

A Risk Assessment should be performed at least annually as a minimum, members should: -

- take steps to identify the key risks facing the parish council
- evaluate potential consequences to the council if an event identified as a risk takes place; and
- decide upon appropriate measures to avoid, reduce or control the risk or its consequences. This might involve insurance or the implementation of internal controls.

More guidance on risk management can be found in the NALC / SLCC publication "Governance and Accountability for Local Councils – A Practitioners Guide (England)" at paragraphs 2.99 to 2.116.

In our view the response to Assertion 5 on Section 1 of the Annual Return should have been "No".

**Other matters not affecting our opinion which we wish to draw to the attention
of Retford Charter Trustees for the year ended 31 March 2016**

Appointment of a Clerk

Retford Charter Trustees have incurred no employment costs in 2015/16 as they have no paid clerk employed. We would reiterate the Internal Auditor's recommendation that a permanent clerk and Responsible Financial Officer should be appointed as soon as possible.

Transparency Code

Under the Transparency Code, Charter Trustees are required to publish a range of information on their website. Although Retford Charter Trustees have created a website, not all the required information is published e.g. the Internal Audit Report and the links to 2015-16 documents are categorised as 2016-17 e.g. the Annual Governance Statement. The website should be updated to adhere to the requirements under the Transparency Code.

Grant Thornton UK LLP

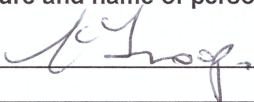
for Grant Thornton UK LLP

Date 25/1/17

Our ref NOT157

NAME OF SMALLER AUTHORITY: EAST RETFORD CHARTER TRUSTEES

NOTICE OF CONCLUSION OF AUDIT
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016
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>10TH FEBRUARY 2017</u> (a)</p> <p>2. Notice of conclusion of audit and publication of accounts. The audit of the authority's accounts for the above year has been concluded on: <u>25TH JANUARY 2017</u> (date) by grant Thornton UK LLP. The Annual governance statement, Accounting statements and the External auditor certificate and report (the Annual Return), have been published (b)(c). Copies of documents are available for purchase by any person on payment of a reasonable sum. Documents will remain available for public access for a period of not less than 5 years from the date of this notice (d).</p> <p>3. Section 25 of the Local Audit and Accountability Act 2014 provides for the exercise of public rights to inspect the statement of accounts:</p> <ul style="list-style-type: none">• Local Government Electors and their representatives have rights to make copies of:<ul style="list-style-type: none">• the accounting statements,• the external auditor's opinion and certificate of completion (e),• any public interest report relating to the authority, and• any recommendation relating to the authority. <p>For the year ended 31 March 2016 these documents will be available on reasonable notice on application to the person in paragraph 4 below.</p> <p>4. Person to which you can apply to inspect the accounts and availability (f)</p> <p>Name: <u>COUNCILLOR . C. TROOP</u></p> <p>Position: <u>ACTING CLERK</u></p> <p>Address: <u>64 OLLERTON ROAD, ORDSALL, RETFORD, NOTTS.</u> <u>DN22 7TR</u></p> <p>Tel no: <u>0780 878 3027</u></p> <p>Email: <u>carolyn.troop@bassetlaw.gov.uk</u></p> <p>Days and times of availability: <u>All reasonable dates during office hours</u> <u>as agreed by telephone</u></p> <p>5. Signature and name of person giving Notice on behalf of the authority  <u>Acting</u> Clerk and/or Responsible Financial Officer</p>	<p>(a) Insert date of placing of this Notice</p> <p>(b) Parish Councils should publish information on a website.</p> <p>(c) Parish meetings should display information in a conspicuous place in the area of the authority for at least 14 days.</p> <p>(d) See note 25.2 of the Local Audit and Accountability Act 2014 for further information.</p> <p>(e) Section 3 of Annual Return provides the external auditors certificate and report including any subsequent pages attached.</p> <p>(f) 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 above documents, 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>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 https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2015/03/Council-accounts-a-guide-to-your-rights.pdf</p>	