RUDGWICK PARISH COUNCIL - ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN 2018/19 - EXPLANATION		
	'Yes' means that this smaller authority:	
1. We have put in place arrangements for effective management during the year, and for the preparation of the accounting statements	*prepared its accounting statements in accordance with the Accounts and Audit Regulations*	**Propose YES** Use RBS a tried and tested financial accounting system which is designed for local authorities. Trained RFO in RBS system and support with help desk facility. Due to high number of costs codes individual budgets have not always been correct – this is being addressed. Overall budget is correct. Regular budget and expenditure reviews carried out by Finance Committee during the year
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*	**Propose YES** Put in place and operate four levels of control 1. Accounts Reconciliation by councillor 2. Two signatories for spending and transfer from Investment Account . 3. Three signatories for BACS transfers/Cheque payments 4. Monthly list Invoices presented and approved by full PC
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 significant financial effect on the ability of this smaller 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.*	**Propose YES** Adopted the NALC financial regulations Members Code of Conduct based on NALC version. Any Declarations of Interest recorded in meeting minutes 3 clear days' notice given of meetings All policies are reviewed and maintained on an annual basis.
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 the authority's accounts.*	**Propose YES** The Period of Exercise of Public Rights was from 18th June – 17th July 2018. Information was posted on noticeboards and the website
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 the financial and other risks it faces and has dealt with them properly.*	**Propose YES** Council has in place standard local authority insurance with HISCOX Ltd, Regular Financial Review against Budget and Actual by Finance Committee Risk management document /process in place, carried out assessment using this template document e.g. Nov 2018.

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*	**Propose YES** Employed and Instructed Independent, Professional Auditor to carry out and report two Internal Audits of RPC (mid-term and end of year) Financial management procedures, Management Policies, Year End Accounts and Regulatory responsibilities are being met. Audit results positive with no significant matters and an action plan to increase effectiveness.
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.*	**Propose YES** RBS incorrect coding has been addressed. VAT claims are being submitted every three months now VAT situation with leaseholder has been clarified. Acceptance to receive information by electronic means as per Schedule 12 of Local Governments Act 1972 has been put in place (Dec 2018) Supporting Agenda documentation is now published on the RPC website (trial period from January 2019 – formally implemented March 2019) Budget Authority levels were amended in the RPC Financial Regulations as recommended – these were approved in January 2018 and re-accepted in May 2019. RBS data input is now embedded and will replace adapted bank statements at monthly council meetings. As a result of unexpected spending on a building RPC was forced to manage, earmarked budgets had to be reviewed and adjusted (Dec 2018/Jan2019) Recommendation to re-design asset register – this is in progress.
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.*	**Propose YES** RPC has insurance cover for Public Liability. Weekly site inspections of and report back on two playground areas, skate park, playing fields and open spaces carried out by Open Space Warden. Annual RoSPA inspections of the two playgrounds, playing fields, skate park and pond. Corrective action implemented from maintenance budgets. No events occurred

9. 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.	*has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.*	**Propose YES** The council has properly disclosed trust income and expenditure and correctly carried out its duties as sole managing trustee. Submits Annual Charity Commission Return