

Internal Audit

WHITWICK Parish Council

Year Ending 31 March

2016

Internal Auditor: Richard Willcocks

Summary Checklist Report

This internal audit report is based upon the Association of Local Councils recommended checklist, introduced in 2016, in conjunction with the Practitioners' Guide to Governance and Accountability in Local Authorities.

Internal Audit Summary Checklist Report for WHITWICK Parish Council

Year Ending: 31 March 2016

Name of Council	Whitwick Parish Council	Name of Clerk to the Council	Lorraine Ellis ①
No. of Councillors	11	Name of RFO (if different)	
Quorum	3	Precept (for audit year)	£180,339 excl. Council Tax Support Grant (CTSG)
Electorate	6800 (approx.)	Gross budgeted income	£205,069

① It is noted that Michael Broad succeeded Lorraine Ellis as Clerk to the Council on 01/04/2016. However as this report covers the financial year to 31/03/2016, all reference to the Clerk will be in respect of Lorraine Ellis, unless otherwise stated.

1. Book-Keeping				Comments & Recommendations
1.1	Ledger maintained & up to date?	Yes	No	The accounts are balanced monthly and are up to date to the financial year-end.
1.2	Arithmetic correct?	Yes	No	Checks of the computerised accounting system confirmed that the cashbook and other accounts arithmetic were correct.
1.3	Evidence of internal control?	Yes	No	<ul style="list-style-type: none"> Internal audit Risk assessment policy Statement of internal control Budgetary control and monitoring Bank reconciliation review by Council
1.4	VAT evidence, recording and reclaimed?	Yes	No	<p>The Council is able to recover VAT through the Local Authorities and Similar Bodies Scheme.</p> <p>A claim for repayment of VAT is made as and when there is a significant amount to reclaim which is normally 2 to 3 times per financial year.</p> <p>However, because of projects undertaken, there were 7 VAT claims made in 2015-16. The latest claim made covered the period to 31/03/16.</p> <p>VAT receipts are obtained wherever applicable.</p>
1.5	Payments in the ledger supported by invoices, authorised & minuted?	Yes	No	See Detailed schedule in Compliance Testing Report
1.6	Is S137 expenditure separately recorded and within statutory limits?	Yes	No	<p>The Council has been eligible for the General Power of Competence since January 2014, which superseded S137 requirements.</p> <p>However, S137 applicable payments are still recorded separately in the accounts.</p>
1.7	Is S137 expenditure of direct benefit to the electorate?	Yes	No	N/A. However, S137 expenditure recorded in the cashbook was for the direct benefit of the electorate.

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2. Due Process				Comments & Recommendations
2.1	Standing Orders adopted since 2010?	Yes	No	Standing Orders were last reviewed, updated and approved by Council at the Annual meeting in May 2015, with a further approved amendment in August 2015.
2.2	Standing Orders reviewed at Annual Meeting?	Yes	No	Standing Orders, together with other key Council governance documents, are scheduled to be reviewed and approved at the Annual Meeting in 19/05/16, with no changes proposed.
2.3	Financial Regulations adopted?	Yes	No	Financial Regulations were last reviewed, updated and approved by Council at the Annual meeting in May 2015. Financial Regulations, together with other key Council governance documents, are scheduled to be reviewed and approved at the Annual Meeting in 19/05/16, with no changes proposed.
2.4	Financial Regulations properly tailored to Council?	Yes	No	The current Financial Regulations are based on the current (2014) NALC model Financial Regulations, adapted to suit the specific needs of the Council. A section on internet payments and authorisation is included In these regulations, but not implemented.
2.5	Equal Opportunities policy adopted?	Yes	No	An Equal Opportunities policy has been approved by the Council, is reviewed and approved annually at the Annual Meeting and is available to view on the Council's website.
2.6	RFO appointed?	Yes	No	Michael Broad succeeded Lorraine Ellis as Parish Manager (Clerk to the Council) on 01/04/16, and whose remit included responsibility as the RFO.
2.7	List of member's interests held?	Yes	No	The Clerk maintains and updates the list of member's interest as required, which is available on the Council's website.
2.8	Agendas signed, informative and displayed with 3 clear days' notice?	Yes	No	At least 7 days prior to the Council meeting the Clerk prepares and signs the council meeting agenda, which lists matters for discussion and is posted on the Council's website and on the parish council office notice board.
2.9	Purchase orders raised for all expenditure?	Yes	No	Financial Regulations determine how commitment to purchase is made (see 2.10). Documentation e.g. letter, email, purchase order or equivalent purchase confirmation, is raised for all expenditure, where possible.
2.10	Purchasing authority defined in Financial Regulations?	Yes	No	The Financial Regulations stipulate that: <ul style="list-style-type: none"> • Purchases under £500 can be authorised by the Clark, subject to budgetary provision, but would normally seek to obtain three quotes or Council approval. • A minimum of three quotes or tenders are required for purchases exceeding £500. • Competitive tenders are required for purchases over £50,000.
2.11	Legal powers identified in minutes and/or ledger?	Yes	No	<i>(clarification to be sought from LRALC post audit)</i>
2.12	Committee terms of reference exist and have been reviewed?	Yes	No	Prepared and reviewed annually at the Annual Meeting.

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3. Risk Management				Comments & Recommendations
3.1	Does a scan of the minutes identify any unusual financial activity?	Yes	No	<p>Minutes are prepared for all meetings of Council and committees i.e.</p> <ul style="list-style-type: none"> • Full Council; normally meets every 6 weeks • Whitwick Park Committee; meets as and when necessary • Property Management & General Purposes committee; meets as and when necessary • Staffing Committee; meets as and when necessary. • Appeal Committee; meets and when necessary <p>The committees do not have delegated powers. No unusual financial activity was found in the minutes reviewed. Council minutes are available to view on the Council's website.</p>
3.2	Is an annual risk assessment carried out?	Yes	No	<p>The Council has prepared a Risk Assessment policy document, which is reviewed annually and presented to the Annual Meeting (in May) for adoption, together with other standing policies. Ellis Whittam was appointed as Health & Safety consultants in 2015, to assist the Council in meeting its legislative requirements in risk management.</p>
3.3	Is Insurance cover appropriate and adequate?	Yes	No	<p>The level and range of insurance cover appears to be adequate for the size of the Council.</p>
3.4	Evidence of annual insurance review?	Yes	No	<p>The insurance is renewed annually on 1st July. Insurance cover is currently placed direct with Zurich for all insurances on an annual basis. A competitive review is undertaken prior to renewal, in order to obtain best value, although it is recognised that it is a specialist and limited insurance market.</p>
3.5	Internal financial controls documented and evidenced?	Yes	No	<p>The Council approved an initial Statement of Internal Control at the Annual meeting in May 2014 and which is to be reviewed and approved annually at the Annual Meeting as part of the Council's review of key governance documents In addition, effective and acceptable financial control procedures are operative as stipulated in the Financial Regulations.</p>
3.6	Minutes initialled, each page identified and overall signed?	Yes	No	<p>Minutes of Council are initialled by the chair of the meeting. Each page of the minutes is identifiable by the sequential minute number and all minutes are signed by the meeting chair.</p>
3.7	Regular reporting and minuting of bank balances?	Yes	No	<p>Bank balances are presented to Council quarterly as part of the bank reconciliation statements.</p>
3.8	S137 expenditure minuted?	Yes	No	<p>N/A under the General Power of Competence.</p>

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4. Budget				Comments & Recommendations
4.1	Annual budget prepared to support precept?	Yes	No	A detailed budget is prepared annually by the Clerk.
4.2	Has budget been discussed and adopted by Council?	Yes	No	The budget for the financial year being audited was reviewed and approved by the Council at its January 2015 meeting.
4.3	Any reserves earmarked?	Yes	No	Earmarked reserves totalling £7,801 were listed at the financial year-end, together with free reserves (General Fund) of £76,995.
4.4	Any unexplained variances from budget?	Yes	No	All explained as per the Annual Return and from financial reports presented to Council.
4.5	Precept demand correctly minuted?	Yes	No	The approved precept demand of £180,339 was forwarded to North West Leics District Council by the deadline, was correctly minuted and excluded any grant (CTSG).

5. Payroll - Clerk				Comments & Recommendations
5.1	Contract of employment?	Yes	No	The Clerk's contract of employment was extended through to 31/03/15, at which point a successor, Michael Broad, was appointed (see 2.6 above) The Clerk's contract was for 18 fixed hours per week.
5.2	Tax code issued/contracted out?	Yes	No	The Clerk is remunerated through the payroll and has an applicable tax code.
5.3	PAYE/NI evidence?	Yes	No	The payroll confirmed that the Clerk's salary was subject to PAYE and NI.
5.4	Has Council approved the salary paid?	Yes	No	HMRC Online Tools payroll software was implemented in July 2011. The Clerk is responsible for preparing the monthly payroll and the salary cheques. Council approve salaries for payment. Salaries are approved within the setting of the annual budget and are based on a fixed monthly salary and any contractually agreed adjustments. <i>NB: From 01/04/16, the Council's payroll has been outsourced to Ladywell Accounting Services.</i>

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5. Payroll - Clerk				Comments & Recommendations
5.5	Other payments reasonable and approved by Council?	Yes	No	<p>The Clerk is contractually entitled to:</p> <ul style="list-style-type: none"> £18 per month allowance for working from home. A pay as you go mobile phone. £0.45p per mile for business use of own car. Reimbursement for out of pocket expenses e.g. stationery. <p>The Council's staging date for pension auto-enrolment was March 2016.</p> <p>An Independent Financial Advisor was appointed in 2015, who produced a detailed report and recommended The People's Pension as the preferred pension scheme for auto enrolment.</p> <p>The two eligible employees, Lorraine Ellis and Phil Ellis, were deferred from enrolling because of pending staff recruitment within the Council.</p> <p>To date the applicable pension's auto enrolment obligations have been addressed by the Council.</p>

6. Payroll - Other				Comments & Recommendations
6.1	Contracts of employment?	Yes	No	<p>The Assistant Clerk's (Phil Ellis) contract of employment was extended through to 31/03/15. The contract was for 17 fixed hours per week.</p> <p><i>It was noted that Phil Ellis would leave the Council's employment at the end of May, with Lorraine Ellis leaving possibly by the end of June. Major staffing changes are anticipated during 2016/17, because of the increasing responsibilities of the Council.</i></p>
6.2	Does the Council have employers' liability cover?	Yes	No	The Council has employer's liability cover of £10M.
6.3	Tax code(s) issued?	Yes	No	The Assistant Clerk is remunerated through the payroll and has an applicable tax code.
6.4	Minimum Wage paid?	Yes	No	The remuneration for both the Clerk and the Assistant Clerk exceeds both the applicable Minimum Wage and Living Wage.
6.5	Disciplinary, Grievance & Complaints procedures in place?	Yes	No	The employee contract of employment includes sections relating to grievance and disciplinary procedures.

7. Asset Control				Comments & Recommendations
7.1	Does the Council keep a register of all material assets owned?	Yes	No	The Clerk is responsible for maintaining the asset register.
7.2	Is the asset register up to date?	Yes	No	The asset register was up to date as at the financial year-end and is available on the website.

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7. Asset Control				Comments & Recommendations
7.3	Value of individual assets included?	Yes	No	Only assets with a value over £50 will be listed on the Asset Register. Assets above this value are listed separately. A separate list of items below £50 is maintained for control purposes.
7.4	Inspected for risk and health and safety?	Yes	No	Regular inspection of play equipment and properties by the NWLDC Staff Inspection of the Council's assets by the councillors in 2015. Play equipment checked annually by ROSPA accredited inspectors.
				Recommendation That given the increasing size and responsibilities of the Council, consideration is given to increasing the minimum value at which an item of expenditure is included on the asset register. A more realistic lower limit of £250 would avoid the asset register being populated with small value 'assets' that would be difficult physically to keep track of.

8. Bank Reconciliation				Comments & Recommendations
8.1	Is there a bank reconciliation for each account?	Yes	No	Following a review of the Council's banking arrangements; the Council approved a move from HSBC to Unity Trust in 2015. Unity Trust was able to satisfy the Councils requirement with a specific requirement for the bank of choice to enable internet payments with triple authority. Following this change, reconciliations continued to be undertaken for the bank accounts held by the Council: <ul style="list-style-type: none"> Unity Trust Tailored Current account. 086001/20350992, opened 11/06/15. Bank statements received monthly. Unity Trust Tailored Deposit account. 086001/20351001, opened 28/05/15. Bank statements received monthly. The Clerk is responsible for preparing the bank reconciliations, which are then reviewed and signed off by the Assistant Clerk (or vice versa). In addition, a councillor also reviews and signs off the bank reconciliations quarterly.
8.2	Reconciliation carried out on receipt of statement?	Yes	No	All bank accounts are reconciled individually on receipt of statement.
8.3	Any unexplained balancing entries in any reconciliation?	Yes	No	All balancing entries fully explained.

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8. Bank Reconciliation				Comments & Recommendations
8.4	Is the bank mandate up to date?	Yes	No	<p>Following the switch from HSBC to Unity Trust Bank in 2015, a bank mandate was prepared for the latter and approved by Council on 17/06/15.</p> <p>This mandate nominates 5 Council members as signatories, with any 2 from 5 required to sign cheques.</p> <p>Neither the Clerk nor the Assistant Clerk is a cheque signatory; however, the Clerk is recognised by the bank for administrative purposes.</p> <p>The Council signatories on the bank mandate submitted were still all Council members at the end of the year being audited.</p> <p>The bank mandate, together with other key governance documents will be reviewed.</p> <p><u>Recommendation</u> That the Unity Trust bank mandate is amended to replace Lorraine Ellis with Michael Broad, as the recognised administrator of the accounts. NB: Following the appointment of Michael Broad and the move into the Community Office, correspondence e.g. bank statements, purchase invoices, should be re-addressed accordingly.</p>

9. Year-End Procedures				Comments & Recommendations
9.1	Year-end accounts prepared on correct accounting basis?	Yes	No	From 2015-16 day to day and year-end accounts are prepared on an Income & Expenditure basis (previously Receipts & Payments basis).
9.2	Bank statements and ledger reconcile?	Yes	No	A full reconciliation of each bank statement to the corresponding account in the ledger as at 31 st March was prepared and will be reviewed and approved by the Council at the Annual Meeting on 19/05/16.
9.3	Underlying financial trail from records to presented accounts?	Yes	No	<p>The manual accounting system provides a satisfactory audit trail to the underlying financial records.</p> <p><u>Recommendation</u> That because of the increase in transaction volumes, the Council should consider upgrading from a manual cash book to a proprietary computerised accounts system specific to local councils.</p>
9.4	Where applicable, debtors and creditors properly recorded?	Yes	No	<p>Debtors and creditors are recorded separately and correctly in the accounts.</p> <p>Default payment terms for debtors are 30 days.</p> <p>Default payment terms for creditors are 30 days.</p>
9.5	Has Council agreed, signed and minuted sections 1 & 2 of the Annual Return?	Yes	No	<p>Section 1-Annual Governance Statement to be signed by the Council chair on 16/06/16</p> <p>Section 2-Accounting Statements to be presented to the Council for signing at the meeting of 16/06/16.</p>

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10. Miscellaneous				Comments & Recommendations
10.1	Have points raised at the last internal audit been addressed?		Yes No	
	Ref	Action Recommended		
	4.3	<p>From 2014 Internal Audit report <i>the Council reviews its reserves policy to determine:</i></p> <ul style="list-style-type: none"> <i>The level of free reserves it requires to be held as a contingency. Normally within parish councils, this tends to range from a minimum of 50% of the annual precept (6 months) to a maximum of 3 times the annual precept.</i> <i>What reserves need to be earmarked for future spend? Earmarked reserves are usually either specific precepted expenditure carried over into the next financial year or planned future expenditure to be funded from accumulated reserves and not to be precepted in the year of acquisition. Earmarked reserves are specific as to their purpose.</i> <p><i>NB: Free Reserves = Total Reserves less Earmarked Reserves.</i></p> <p>From 2015 Internal Audit report <i>PART ACTIONED. The Council approved a policy in 2014, whereby free reserves were targeted to be 50% of the annual precept by the end of 2018/19 (see minute no. 371A). However free reserves, as a percentage of precept, had actually declined as 31/03/15, compared to the previous year. At 31/03/15, free reserves represented 32% of the annual precept. Hopefully the Council will take action to ensure that the approved reserves target is met by 31/03/19. c/f.</i></p>	Yes No	<p><u>CURRENT STATUS:</u> At 31/03/16, free reserves of £76,995 represented 43% of the 2015-16 precept, up from 32% at the end of the previous financial year. This indicates that the Council is on track to meet its free reserves target by 2018/19.</p> <p><u>ONGOING</u></p>
	7.3	<p><i>The Council takes the necessary action to ensure that it meets its statutory obligations for pension's auto-enrolment by the staging date of March 2016. Taking professional advice, as the Council intends to, is a sensible first step in this process.</i></p>	Yes No	<p><u>CURRENT STATUS:</u> Action is currently being taken to ensure that the Council's obligations under pension's auto enrolment are met, as per section 5.5 above.</p> <p>On-going administration of the Peoples Pension Scheme will be undertaken by Ladywell Accounting Services, following the outsourcing of the payroll to this company</p> <p><u>ONGOING</u></p>
10.2	Has the Council adopted a Code of Conduct since July 2012?		Yes No	The Council adopted a Code of Conduct following the 2011 Localism Act on 28/06/12 is reviewed annually and published on the Council's website.
10.3	Is eligibility for the General Power of Competence properly evidenced?		Yes No	The adoption of the power was recorded with appropriate wording at the 2015 Annual Meeting on 21/05/15.

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10. Miscellaneous				Comments & Recommendations
10.4	Are all electronic files backed up?	Yes	No	Finance and Admin files are backed up to a memory stick which is kept off site RECOMMENDATION: That a secondary back up of data on the Clerk's PC is undertaken to provide extra data security e.g. to the Cloud.
10.5	Do arrangements for the public inspection of records exist?	Yes	No	Key documents of Council are maintained on the Council's website, which also details on how Council information can be accessed. The Council complies with the Transparency Code and published quarterly. Notice of audit displayed as per external audit instructions. Outside of this period, inspection of records can be undertaken by prior appointment.

11. Charities				Comments & Recommendations
11.1	Charities reported and accounted separately?	Yes	No	During 2014-15 the Council became the sole trustee of the Whitwick Park (King George V Field) charity (charity no. 52104). This was to facilitate the transfer of this property to the Council. A legal management agreement was then drawn up between the Charity and the Council, which enables the Council to manage and operate the Charity without the requirement to keep separate charity accounts.
11.2	Have the Charity accounts been separately audited?	Yes	No	N/A, as per 11.1 above.
11.3	Have the Charity accounts and Annual Return been filed within the legal time limits?	Yes	No	A Nil Annual Return needs to be filed ASAP.

12. Burial Authorities				Comments & Recommendations
12.1	All money received corresponds with the number of burials/cremations recorded and memorial permits issued?	Yes	No	N/A. The Council is not a burial authority.
12.2	Are fees levied in accordance with the Council's approved scale of fees and charges?	Yes	No	N/A
12.3	Have all statutory books been kept safe and up to date? If electronic copies are held, are these backed up regularly?	Yes	No	N/A
12.4	Do all internment of ashes have a certificate of cremation?	Yes	No	N/A
12.5	Have the necessary permits, permissions, and transfer of Exclusive Burial Right (EBR) been completed correctly, documented and approved?	Yes	No	N/A

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13. Income Controls				Comments & Recommendations
13.1	Is income properly recorded and promptly banked?	Yes	No	Outside of the precept, bank interest and the VAT reclaim, the Council has received income in the current financial year from allotment rents, grants for various projects and transfers of responsibilities. The Council does not normally receive any cash income. A receipt is issued where applicable and the monies banked correctly.
13.2	Does the precept recorded agree to the Council Tax authority's notification?	Yes	No	The precept and any Council Tax Support Grant (CTSG) were received in the following instalments and recorded in the accounts: April 2015: £90,169.50 (50.0% of annual precept), + £7,767.50 (50.0% CTSG). September 2015: £90,169.50 (50.0% of annual precept), + £7,767.50x (50.0% CTSG). The total precept received for 2015/16 was £180,339.00, plus a total CTSG payment of £15,535.00 as per the North West Leics. District Council notification.
13.3	Are security controls over cash adequate and effective?	Yes	No	N/A. The Council does not normally receive any cash income.

14. Petty Cash				Comments & Recommendations
14.1	Is all petty cash spent recorded and supported by VAT receipts where applicable?	Yes	No	N/A. The Council does not operate any petty cash floats. Any small expenditure items incurred will normally be paid personally by the Clerk and/or Assistant Clerk and reimbursed through a business expense claim.
14.2	Is petty cash expenditure reported to Council?	Yes	No	N/A.
14.3	Is petty cash reimbursement carried out regularly?	Yes	No	N/A.

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TRANSACTION SPOT CHECK						
Check No.	1	2	3	4	5	6
Transaction type	Purchase invoice	Purchase invoice	Purchase invoice	Expense claim	Payroll	Receipt
Supplier/Customer	apse	Greenbarnes Ltd	Merrison	Lorraine Ellis		N.W. Leics DC
Invoice/Transaction No.	1516/473	11881	1703 + credit note 1859	-	-	A038617
Invoice/Transaction date	14/05/15	10/07/15	08/02/16 inv 24/02/16 credit note	June-15	Mar-16	24/06/15
Goods/services supplied	Project survey fee	Noticeboard/posts	Community Office build	Clerk's expenses	Mar-16 pay	Special Expense Balance Transfer
Ledger date	04/06/15	28/08/15	10/03/16	30/06/15	31/10/15	25/06/15
Ledger Reference	300002	300030	300167	300020	300112	25/06/15
Item/Budget heading	Prof Fees	Notice Board	Office Dev Costs	Gen Admin	Salaries	Spec Exp Bal Trans
Ref/cheque No.	300002	300030	300167	300020	300112	BACS payment
Authorised by	2* nom signatures	2* nom signatures	2* nom signatures	2* nom signatures	2* nom signatures	Clerk
Order Minute Ref	-	-	-	-	-	-
Delivery evidence	report	Visual evidence	Office to spec	Agreed sum	Cheque cashed	Cash in bank
Payment minute ref	56	92	140	34	Minuted	Minuted
Insurance value	n/a	n/a	n/a	n/a	n/a	n/a
Payment value	£2843.08	£1396.92	£8623.05 inv (£240.00) cred note	£18.00		£58917.77
Statement value	£2843.08	£1396.92	£8423.05	£18.00		£58917.77
Timely payment		√	√	√	√	
VAT recorded	£473.85	£232.82	£1713.84	£0 (n/a)		£0 (n/a)
S137 recorded in ledger	n/a	n/a	n/a	n/a	n/a	n/a
S137 minuted	n/a	n/a	n/a	n/a	n/a	n/a
Notes		Asset ID: Misc.006	NB: possible overpayment of £40.00 re: VAT on credit note. Reviewed with Clerk			
Pass	√	√	√	√	√	√

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Any further comments

The financial year 2015/16 was a year of significant change for the Council with the take on of additional responsibilities, resulting in the precept increasing from £31,671 to £180,339, an almost 6 fold increase. The administration of the Council has now moved into a self-contained Community Office in the village and a Parish Manager, Michael Broad, appointed to succeed Lorraine Ellis. Further staffing changes are in the pipeline and a new accounts system is planned. Despite all this activity, the administration of the Council has not been adversely affected and the handover from Lorraine Ellis to Michael Broad is taking place in a manner, which is not disruptive to the on-going work of the Council. This is evidenced by the small number of recommendations made in this report, all of which should be considered as Opportunities for Improvement, rather than any reduction in the required standards of control.

The overall internal audit assurance rating remains as: **GOOD**.

Acknowledgments

As with the previous year's internal audit, the help and co-operation of Lorraine Ellis, together with input this year from Michael Broad is much appreciated by the internal auditor.

Internal audit carried out by	(signed) 	(print) Richard Willcocks
Audit type (delete as appropriate)	INTERIM ANNUAL	
Date	05/06/2016	

For internal auditor's use only

Section 4 of Annual Return form completed and signed	27/05/2016
Internal audit report/letter sent to Council	05/06/2016

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ANNUAL RETURN		Year Ending 31March 2015	Year Ending 31March 2016
1	Balances brought forward	£ 34,517	£ 25,039
2	Annual precept	£ 29,048	£ 180,339
3	Total other receipts	£ 8,076	£ 179,592
4	Staff costs	£ 24,828	£ 29,189
5	Loan interest/capital repayments	£ 0	£ 0
6	Total other payments	£ 21,774	£ 270,985
7	Balances carried forward	£ 25,039	£ 84,796
8	Total cash and investments	£ 25,039	£ 76,480
9	Total fixed assets and long term assets	£ 582	£ 37,510
10	Total borrowings	£ 0	£ 0
11	Section 4 Annual return figures completed and cross referenced?		28/05/2016