



Compton Parish Council

Wilkins Centre, Burrell Road, Compton, Newbury, RG20 6NP

ComptonParish@gmail.com, 07748 591920

www.comptonparishcouncil.org

To: All Members of Compton Parish Council

All Councillors are hereby summoned to attend the following meeting.

Please inform the Clerk if you are unable to attend.

NOTICE OF MEETING

MEETING: Full Council

DATE & TIME: Monday 21st June 2021 at 6.30pm

PLACE: By the Youth Shelter in the Recreation Ground, Burrell Road, Compton, RG20 6NP

S. Marshman

Dr. S. Marshman, CiLCA, Clerk to the Council

16th June 2021

Agenda

1. To receive, and consider for acceptance, apologies for absence from Members of the Council
2. To receive any [declarations of disclosable pecuniary interests or non-registerable interests by members or the Clerk and to consider any requests for dispensation](#)
3. To receive:
 - 3.1 Questions or comments from members of the public regarding items on the agenda
 - 3.2 Representations from any member who has declared a personal interest
4. To approve the [minutes of, and ratify the decisions made, at the Full Council Meeting held on 7th June 2021](#)
5. To discuss any matters arising from the meeting held on 7th June 2021
6. To ratify all decisions made at the [Full Council Meeting held on 10th May 2021](#)
7. To receive a [report from the Council's external auditor](#) and to consider any actions required
8. Annual Governance Review 2020/21: To consider, approve, and sign and date the [Annual Governance Statement](#)
9. Accounting Statements 2020/21: To consider, approve, and sign and date the [Accounting Statements](#)

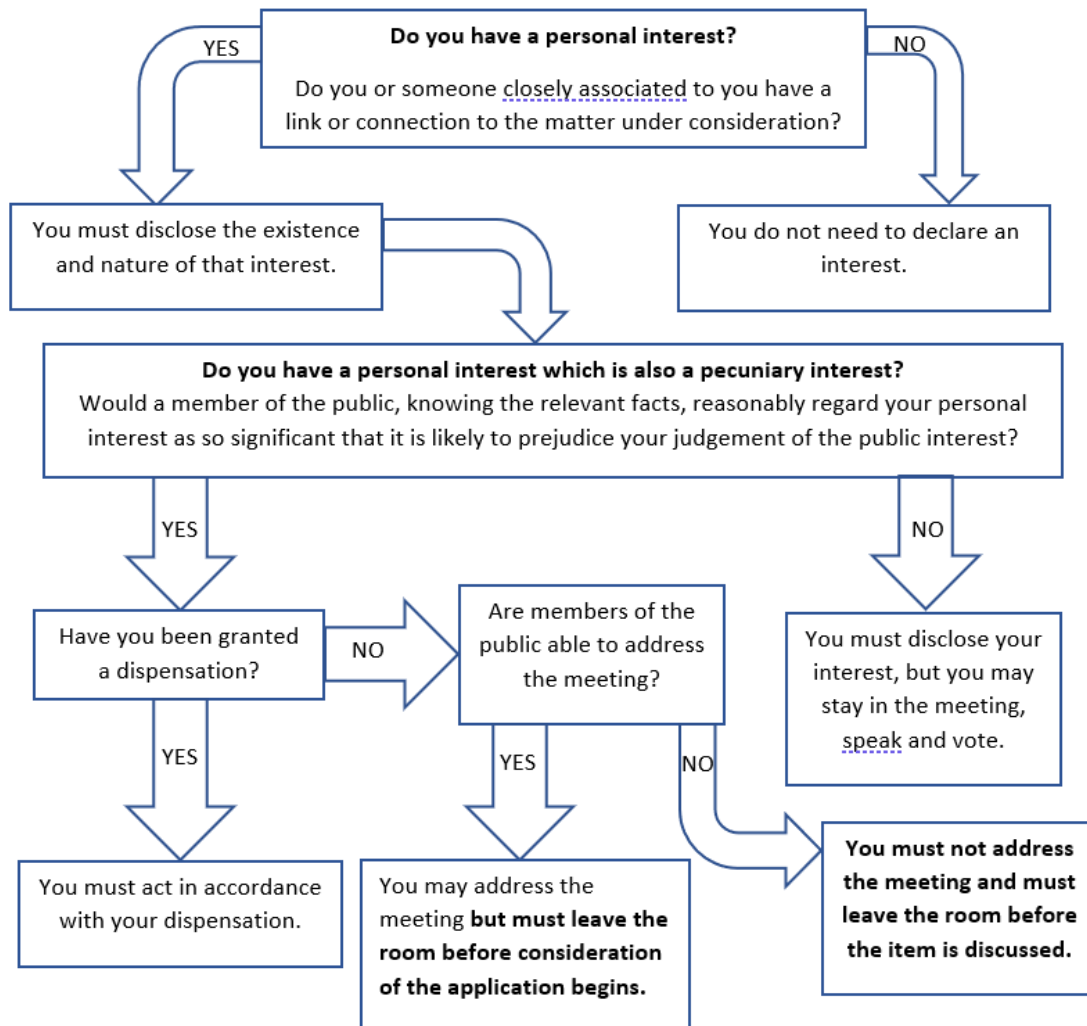
Date and time of next scheduled Full Council meeting: Monday 5th July 2021 at 7pm

Supporting Documentation

2. To receive any declarations of disclosable pecuniary interests or non-registerable interests by members or the Clerk and to consider any requests for dispensation

Members are invited to declare disclosable pecuniary interests and other interests in items on the agenda as required by the Compton Parish Council [Code of Conduct for Members](#), as adopted on 4th June 2018, minute 18/19-404, and by the [Localism Act 2011 Chapter 7](#).

The following is provided for guidance:



7. To receive a report from the Council's external auditor and to consider any actions required

HEELIS&LODGE

Local Council Services • Internal Audit

Internal Audit Report for Compton Parish Council – 2020/2021

The following Internal Audit was carried out on the adequacy of systems of control. The following recommendations/comments have been made:

Income: £66,318.29

Expenditure: £81,506.16

Reserves: £163,302.67

AGAR 2020 / 2021 Completion:

Section One: [No blank](#)

Section Two: [Yes not signed](#)

Annual Internal Audit Report 2020 / 21: [Yes](#)

Certificate of Exemption: [N/A](#)

Proper book-keeping

Cash Book, regular reconciliation of books and bank statements. Supporting vouchers, invoices and receipts

[The Council hold the General Power of Competence and LGAs137 does not apply. The cashbook is referenced providing a clear audit trail. Supporting paperwork is in place and well referenced.](#)

Financial regulations

Standing Orders and Financial Regulations

Tenders

Appropriate payment controls including acting within the legal framework with reference to council minutes

Identifying VAT payments and reclamation

Cheque books, paying in books and other relevant documents

Standing Orders in place: [Yes](#)

Reviewed: [11th May 2020 \(Ref: 20/21-019a\)](#)

Financial Regulations in place: [Yes](#)

Reviewed: [11th May 2020 \(Ref: 20/21-019b\)](#)

VAT reclaimed during the year: [Yes](#)

Registered: [No](#)

General Power of Competence: [Yes](#)

[The street lighting tender with a value of £20,000 was advertised on the Contract Finders website.](#)

Risk Assessment Appropriate procedures in place for the activities of the council
Compliance with Data Protection regulations

Risk Assessment document in place: [Yes](#)

Data Protection registration: [Yes – ZA097171](#) Expiry 4/02/2022

[Data Protection](#)

[The General Data Protection Regulations have changed and the new Regulations came into force on 25 May 2018. It is likely that this will affect the way in which the Council handles its data. Due to the financial risk associated with the General Data Protection Regulations, the Council have included this in their Risk Assessment.](#)

Privacy Policy published: [Yes](#)

[Insurance was in place for the year of audit. The Risk Assessment, including Internal Controls were reviewed at a meeting held on 7th September 2020 \(Ref: 20/21-101\)](#)

[The Council have good internal financial controls in place. Cheque stubbs and invoices are initialled by signatories. The Clerk provides financial reports to council meetings. Councillors are provided with information to enable them to make informed decisions.](#)

[The annual play area inspection has been undertaken during the year \(Ref: 20/21- 100\).](#)

Fidelity Cover: [£250,000](#)

[The level of Fidelity cover is within the recommended guidelines of year end balances plus 50% of the precept.](#)

Transparency Under the **Transparency code for smaller authorities**, smaller councils with income/expenditure under £25,000 should publish on their website from 1 April 2015:

Smaller Council: [No](#)

Website: www.comptonparishcouncil.org

The Council is not subject to the requirements of the Transparency Code for smaller Councils.

Under **The Accounts & Audit Regulations 2015 15(15)** councils must publish on their website:

h) external audit report

[2020 Annual Return, Section Three Published – Yes](#)

Under **The Accounts & Audit Regulations 2015 15(2b)** councils must publish on their website:

i) notice of period for the exercise of public rights

[Published – Yes](#)

Period of Exercise of Public Rights

Start Date 14th July 2020 End Date 24th August 2020

Budgetary controls Verifying the budgetary process with reference to council minutes and supporting documents

Precept: £49,050 (2020 / 2021) Date: 6th January 2020 (Ref: 19/20-204)

Precept: £49,050 (2021 / 2022) Date: 11th January 2021 (Ref: 20/21-198)

[Good budgetary procedures are in place. The precept was agreed in full council and the precept decision and amount has been clearly minuted. The Clerk ensures the council are aware of responsibilities, commitments, forward planning and the need for adequate reserves. Budget papers are prepared to ensure councillors have sufficient information to make informed decisions. Budgets are monitored during the year.](#)

Income controls Precept and other income, including credit control mechanisms

[All were found to be in order. Income controls were checked and income received and banked cross referenced with the Cash Book and bank statements.](#)

Petty Cash Associated books and established system in place

[A satisfactory expenses system is in place with supporting paperwork. No Petty Cash held.](#)

Payroll controls

PAYE and NIC in place where necessary.
Compliance with Inland Revenue procedures
Records relating to contracts of employment

PAYE System in place: Yes – PAYE Tools

The Council continue to operate RTI in accordance with HMRC regulations. All supporting paperwork is in place and a P60 has been produced as part of the year end process. The Council have joined the LGPS pension scheme.

It is noted that the Council undertook a review of salaries at a Personnel meeting held on 14th December 2020.

Asset control

Inspection of asset register and checks on existence of assets
Cross checking on insurance cover

A separate asset register is in place. Values are recorded at cost value. The total value of assets are recorded at £238,996. The figure in the asset register corresponds with the figure in Section 2, Box 9 of the AGAR.

Bank Reconciliation Regularly completed and cash books reconcile with bank statements

All were in order. Bank Reconciliations are carried out regularly. The bank statements reconciled with the end of year accounts and bank reconciliations for all accounts.

Reconciled Bank Balances as at 31st March 2021 were confirmed as:

Unity Current £ 40,682.28
Unity Deposit £122,634.57
Lloyds Corporate Card -£ 14.18

Reserves

General Reserves are reasonable for the activities of the Council
Earmarked Reserves are identified

The Council have adequate general reserves (£24,713) and have identified earmarked reserves (£138,590) in their year-end accounts.

Year-end procedures Appropriate accounting procedures are used and can be followed through from working papers to final documents
Verifying sample payments and income
Checking creditors and debtors where appropriate.

End of year accounts are prepared on a Receipts & Payments basis.

Sole Trustee

The Council has met its responsibilities as a trustee

The Council is not a sole trustee.

Internal Audit Procedures

The 2019 / 2020 Internal Audit report was considered by the Council at a meeting held on 6th July 2020 (Ref: 20/21-054)

A review of the effectiveness of the Internal Audit was carried out on 8th February 2021 (Ref: 20/21-217)

Heelis & Lodge were appointed as Internal Auditor at a meeting held on 8th February 2021 (Ref: 20/21-217)

External Audit

The External Auditor's report was not considered at a meeting held during the year of audit.

There were no matters arising from the External Audit.

Recommendation : It is a requirement that the External Auditor's report be reviewed at a meeting which is to be recorded in the minutes along with any actions to be taken.

Additional Comments/Recommendations

- The Annual Parish Council meeting was held on 11/05/2020, within the required timescale. The first item of business was the Election of Chairman, in accordance with Standing Orders.
- There are no additional comments/recommendations to make in relation to this audit.
- I would like to record my appreciation to the Clerk to the Council for her assistance during the course of the audit work
- I would like to record my appreciation to the Clerk to the Council for the excellent quality of documentation presented in the Audit File.

Dave Crimmin PSLCC

Heelis & Lodge

26th April 2021

Contact details : 1 Hembling Terrace, Mill Lane, Campsea Ashe, Suffolk IP13 0PP

Tel: 07732 681125

Email: heather@heelis.eu

Heather Heelis Dip HE Local Policy PILCM

Lynne Lodge Dip HE Local Policy

8 and 9 Annual Governance and Accountability Return

Annual Governance and Accountability Return 2020/21 Part 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2020/21

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 must complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:
 - The Annual Internal Audit Report must be completed by the authority's internal auditor.
 - Sections 1 and 2 must be completed and approved by the authority.
 - Section 3 is completed by the external auditor and will be returned to the authority.
3. The authority must approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both must be approved and published on the authority website/webpage before 1 July 2021.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, must return to the external auditor by email or post (not both) no later than 30 June 2021. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2021
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2020/21

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability Section 1, Section 2 and Section 3 – External Auditor Report and Certificate will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2021 authorities must publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- Section 1 - Annual Governance Statement 2020/21, approved and signed, page 4
- Section 2 - Accounting Statements 2020/21, approved and signed, page 5

Not later than 30 September 2021 authorities must publish:

- Notice of conclusion of audit
- Section 3 - External Auditor Report and Certificate
- Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local elections and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

For a complete list of bodies that may be smaller authorities refer to schedule 5 in the Local Audit and Accountability Act 2014

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return (AGAR) 2020/21

- The authority must comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide*⁴ which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority should receive and note the Annual Internal Audit Report, before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2021.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairmen, and provide relevant authority owned generic email addresses and telephone numbers.
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 6 on the accounting statements (Section 2, page 5). An explanation must be provided if any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide*⁴.
- Explain fully significant variances in the accounting statements on page 5. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2020) equals the balance brought forward in the current year (Box 1 of 2021).
- The Responsible Financial Officer (RFO), on behalf of the authority, must set the commencement date for the exercise of public rights of 30 consecutive working days which must include the first ten working days of July.
- The authority must publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor before 1 July 2021.

Completion checklist – No answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the date set for the period for the exercise of public rights, been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairmen of the approval meeting?		
	Has an explanation of significant variations from last year to this year been published?		
	Has the bank reconciliation as at 31 March 2021 been reconciled to Box 6?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send just accounting statements unless requested.		

⁴Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices, can be downloaded from www.nal.gov.uk or from www.sds.org.uk

Annual Internal Audit Report 2020/21

Compton Parish Council

<http://www.comptonparishcouncil.org/>

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 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	Yes	No	Not covered
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			see page 4 H&S
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.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (credits and payments or income and expenditure), agreed in the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick 'not covered').			✓
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/ webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			✓
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of sub-fund rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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:

26/04/2021

Name of person who carried out the internal audit

PC Chairman on behalf of H&S & L&S

Signature of person who carried out the internal audit

St. Curran

Date

26/04/2021

If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

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 2020/21

We acknowledge as the members of:

Compton Parish Council

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 2021 that:

	Answer			The reasons that the authority:
	Yes	No*	N/A*	
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 secure ourselves that there are no matters or actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of the 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 Practice 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 the 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, errors or omissions, 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 activities during the year including events taking place after the year end if relevant.
9. (For local councils only) Third funds including charitable funds. In respect of all funds managing trustees we discharged our accountability responsibilities for the fund/classes, 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 trust.

*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 must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

DATE

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

Clerk

SIGNATURE REQUIRED

SIGNATURE REQUIRED

<http://www.comptonparishcouncil.org/>

WEBSITE/TELEPHONE ADDRESS

Section 2 – Accounting Statements 2020/21 for

Compton Parish Council

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	138,660	178,491	Total balances and reserves at the beginning of the year as recorded in the financial records. Values must agree to line 7 of previous year.
2. (+) Precept or Rates and Levies	45,850	49,050	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (-) Total other receipts	38,968	17,184	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	12,947	17,184	Total expenditure or payments made to and on behalf of all employees. Includes gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
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	32,040	64,322	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	178,491	163,303	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	178,491	163,303	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	233,977	238,996	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 borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including FWM B).
11. (For Local Councils Only) Disclosure none 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 2021 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 or 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

Signature Required

Date

Signature Required

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

Signature Required

as recorded in minute reference:

Minute Reference

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

Signature Required

Section 3 – External Auditor's Report and Certificate 2020/21

In respect of **Compton Parish Council**

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A **limited assurance review** is not a full statutory audit, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practice* which:

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2020/21

(Except for the matters reported below) on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with *Proper Practice* and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (Where applicable).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we drew to the attention of the authority

(continue on a separate sheet if required)

3 External auditor certificate 2020/21

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

*We do not certify completion because:

External Auditor Name:

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

ENTER SIGNATURE

Date

ENTER DATE