

Certificate of Exemption – AGAR 2019/20 Part 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2020, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2020 and a completed Certificate of Exemption is submitted no later than 30 June 2020 notifying the external auditor.

STRETTON SUGWAS PARISH COUNCIL

certifies that during the financial year 2019/20, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2019/20: **£7,500 - 00**

Total annual gross expenditure for the authority 2019/20: **£6,122 - 00**

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Part 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2016
- In relation to the preceding financial year (2018/19), the external auditor has not:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on a public website* before 1 July 2020. **By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer Date

S R Williams

08-04-2020

I confirm that this Certificate of Exemption was approved by this authority on this date:

29-05-2020

Signed by Chairman

[Signature]

Date

24/04/2020

as recorded in minute reference:

ITEM 1 FINANCE

Email of Authority

shirleySSPC@outlook.com

Telephone number

01482 276948

*Published web address

http://www.strettonSugwasparishCouncil.co.uk.

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2020. Reminder letters incur a charge of £40 +VAT

Annual Internal Audit Report 2019/20

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 2020.

The internal audit for 2019/20 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.	✓		
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.			NO PETTY CASH
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.			NO SALARIES
H. Asset and investments registers were complete and accurate and properly maintained.			NO ASSETS
I. Periodic and year-end bank account reconciliations were properly carried out.			
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.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")	✓		
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
M. (For local councils only)	Yes	No	Not applicable
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

22/5/2020

Name of person who carried out the internal audit

CHRIS PINCHES

Signature of person who carried out the internal audit

Chris Pinches

Date 22/5/20

*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).

**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).

PRIL 2019 _ MARCH 31st 2020 Income Expenditure

RECEIPTS

b/F	£	16,438.27
PRECEPT - April	£	3,750.00
VAT Reclaim	£	674.54
PRECEPT - September	£	3,750.00

DATE	CHEQUE	PAYMENTS	Nett	VAT	BALANCE
03/05/2019	100345	M J Leaton = Framing of Map	£ 150.00	£	150.00
16/05/2019	100346	BHIB Insurance	£ 301.96	£	301.96
16/05/2019	100347	C Pinches - Internal Auditor	£ 50.00	£	50.00
18/07/2019	100348	S.S. Churchyard Account	£ 150.00	£	150.00
18/07/2019	100349	N C Pegler- War Memorial	£ 1,900.00	£ 380.00	£ 2,280.00
19/09/2019	100350	Website - G Hume	£ 49.20	£	£ 49.20
19/09/2019	100351	Poppy Wreath	£ 20.00	£	£ 20.00
21/11/2019	100352	Kirkwells	£ 980.00	£ 196.00	£ 1,176.00
16/01/2020	100353	SSPC Churchyard account	£ 1,000.00	£	£ 1,000.00
16/01/2020	10354	SSPC Magazine	£ 250.00	£	£ 250.00
19/03/2020	10355	HALC	£ 353.06	£ 70.61	£ 423.67
19/03/2020	10356	Trees for Copse	£ 120.79	£ 24.16	£ 144.95
19/03/2020	10357	Pip Printing (NDP Final Copies)	£ 48.33	£	£ 48.33
19/03/2020	10358	Website - G Hume	£ 73.18	£ 4.80	£ 77.98

TOTAL £ 24,612.81

TOTAL

5,446.52 £ 675.57 £ 6,122.09

Carried Forward £18,490.72

STRETTON SUGWAS PARISH COUNCIL

RECEIPTS & PAYMENT SUMMARY

FOR THE YEAR ENDED 31ST MARCH 2019

Balance brought forward 01/04/2018	£ 16,438.27
Add total receipts - Precept	£ 7,500.00
VAT Reclaim	£ 674.54
TOTAL INCOME	£ 24,612.81
 Less Total Payments	 £ 6122.09

Carried Forward £ 18,490.72

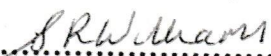
These cumulative funds are represented by :-

Current Account	£ 18,568.70
Plus un-presented cheques	£ 77.98
Total in current Account as at 31st March 2018	£ 18,490.72

These accounts are certified correct


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Chairman

Date 24/04/2020
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Responsible Financial Officer

Date 20-04-2020
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Notes on the following

Churchyard maintenance	£ 1,400.00
S 137 Payments	£ 314.95
Internal Audit	£ 50.00
Membership Fees (HALC/NALC)	£ 423.67
Website	£ 127.18
Insurance	£ 301.96
War Memorial Maintenance	£ 2,280.00
Neighbourhood Plan	£ 1,224.33

STRETTON SUGWAS PARISH COUNCIL

BANK RECONCILIATION

FOR THE YEAR ENDED 31ST MARCH 2020

Prepared by Shirley Williams Clerk to the Parish Council

Current Account	
Add total receipts	£16,438.27
Vat Reclaim	£ 7,500.00
Precept	£ 674.54

Net balances as at 31st March 2020 £24,612.81

Cash Book

Opening Balance as at 1 st April 2019	£ 16,438.27
Plus Receipts	£ 8,174.54
Less Payments in the Year	<u>(£ 6122.09)</u>

Closing balance as per cash book as at 31st March 2020 £ 18490.72

Balance in Bank Account as at 31 st March 2020	£ 18,568.70
Less Unpresented cheque	£ 77.98
	£ 18,490.72

These accounts are certified correct


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Chairman

Date 24/04/2020.....


.....
Responsible Financial Officer

Date 20-04-2020.....