

Certificate of Exemption – AGAR 2020/21 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 2021, 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 2021 and a completed Certificate of Exemption is submitted no later than **30 June 2021** notifying the external auditor.

monyash parish council

certifies that during the financial year 2020/21, 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 2020/21:

ENTER 11140.08 £200,000

Total annual gross expenditure for the authority 2020/21:

ENTER 9548.05 £200,000

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 2017
- In relation to the preceding financial year (2019/20), 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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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 the authority website/webpage* before 1 July 2021.

By signing this certificate you are also confirming that you are aware of this requirement.

Signed by the Responsible Financial Officer

Date

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

WR Katan

06/06/2021

06/06/2021

Signed by Chairman

Date

as recorded in minute reference:

Jim Proggins

06/06/2021

MINUTE REFERENCE 7-0

Generic email address of Authority

Telephone number

monyashparishclerk@gmail.com

07771812399

*Published web address

ENTER PUBLISHED WEB ADDRESS www.monyash.info

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 2021. Reminder letters incur a charge of £40 +VAT

Annual Internal Audit Report 2020/21

MOUNASH PARISH COUNCIL

www.mounash.nhs.uk

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.	✓		
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 (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 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. The authority 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 public 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.	Yes	No	Not applicable

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: 21/05/2021

Name of person who carried out the internal audit: Joanne Taylor

Signature of person who carried out the internal audit: J Taylor

Date: 21/05/2021

**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).

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

Mowbray 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:

Agreed		Yes	No
*Yes' means that this authority:			

1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		
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 a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		
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.	✓		
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.	✓		
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		
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.	✓		
9. (For local councils only) 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.		Yes	No

has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.	N/A		
disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.			✓
responded to matters brought to its attention by internal and external audit.			✓
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.			✓
considered and documented the financial and other risks it faces and dealt with them properly.			✓
during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.			✓
has only done what it has the legal power to do and has complied with Proper Practices in doing so.			✓

*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on: 07/06/2021

and recorded as minute reference: MIN 7-0-REFERENCE

Chairman

Clerk

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

[Handwritten signatures]

Other information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes	✓
No	

ENTRUSTED MESSAGE ADDRESS *www.mowbrayash-ntc*

Section 2 – Accounting Statements 2020/21 for

ENTER NAME OF AUTHORITY

Year ending	31 March 2020	31 March 2021
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Notes and guidance	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.	
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1. Balances brought forward	13144	9326
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2. (+) Precept or Rates and Levies	6707	6908
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3. (+) Total other receipts	4413	4005
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4. (-) Staff costs	2081	2081
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5. (-) Loan interest/capital repayments	0	0
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6. (-) All other payments	12560	7467
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7. (=) Balances carried forward	9326	10691
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8. Total value of cash and short term investments	9326	10691
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9. Total fixed assets plus long term investments and assets	N/A	N/A
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10. Total borrowings	0	0
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11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No
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The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets.		
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N.B. The figures in the accounting statements above do not include any Trust transactions.		
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1 confirm that these Accounting Statements were approved by this authority on this date:	67/06/2021	
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as recorded in minute reference:	MIND 7-6	
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Signed by Chairman of the meeting where the Accounting Statements were approved	<i>[Signature]</i>	
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Date	05/05/2021	
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Annual Governance and Accountability Return 2020/21 Part 2		
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Quarterly Reconciliation for year 20/21 for MPC current account

	<u>Starting balance</u>	<u>income</u>	<u>outgoing</u>	<u>Balance from minutes</u>	<u>Balance from bank statement</u>	<u>Difference</u>	<u>Reason for major discrepancy</u>	<u>signed</u>
<i>End. 01</i>								
<u>Q1</u>	6170	7728	2777	11121	12146	+1025	Chq not cashed 553,555, 557 Not paid in £140	<i>was</i>
<u>Q2</u>	11121	761	2101	9781	9739	-42		<i>was</i>
<u>Q3 (Oct - Feb)</u>	9781	760	3443	7098	8708	+1610	Chq 579 580 not cashed	<i>was</i>
<u>Q4</u>	7098	1891	1227	7762	7778	+16	<i>Unrecorded petty cash</i>	<i>was</i>
<u>Total</u>		<u>11140</u>	<u>9548</u>					

Following report from auditor the following was put in place

Minting and posting on website and notice board and in PC minutes dates AGAR open to the public
Quarterly reconciliation to be attached to quarterly minutes (Jul/ Oct/ Jan/ Mar)

Noted errors on 2020/21 accounting as unbanked payments and receipts were counted in annual
report