

Section 2 – Accounting Statements 2020/21 for

Sedlescombe Parish Council

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	104,315	103,868	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	51,314	57,184	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,032	9,886	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	14,028	15,157	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	4,643	4,643	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	34,122	12,073	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	103,868	139,065	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	103,868	139,065.170	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	292,313	292,313	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 borrowings	17,058	13,035	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note 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 – a 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]

Date

22/06/21

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

22/06/21

as recorded in minute reference:

C21, 51, 1, V REFERENCE

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

[Signature]
SIGNATURE REQUIRED

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

Sedlescombe 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' means that this authority:
	Yes	No*		
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 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.	✓			has only done what it has the legal power to do and has complied with Proper Practices 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 this 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, 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.
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	N/A	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
	✓			

*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:

22/06/21

and recorded as minute reference:

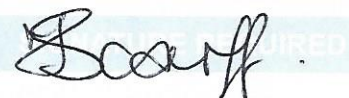
C21, 51, 1, 1v

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

Chairman



Clerk



sedlescombe.org.uk

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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** 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 Chairman, 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 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- 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 dates 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 Chairman 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 8?	✓	
	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 trust accounting statements unless requested.	✓	

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

Sedlecombe Parish Council

Bank - Cash and Investment Reconciliation as at 31 March 2021

Confirmed Bank & Investment Balances

Bank Statement Balances

31/03/2021	Current Bank A/c Barclays	71,590.67
31/03/2021	Barclays Active Saver	80.19
31/03/2021	West Brom Savings Account	23,072.76
31/03/2021	Petty Cash	0.00
30/03/2021	Lloyds	30,000.00
31/03/2021	Unity Trust	14,321.71

139,065.33

All Cash & Bank Accounts

1	Barclays Current Bank A/c	71,590.67
2	BarclaysActive Saver	80.19
3	West Bromich	23,072.76
4	Petty Cash	0.00
5	Lloyds Bank	30,000.00
6	Unity Trust Bank	14,321.71
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	139,065.33

Sedlecombe Parish Council

Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2021

Explains the difference between boxes 7 & 8 on the Annual Return

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	Total Reserves	103,867.98	139,065.33
200	Barclays Current Bank A/c	50,738.13	71,590.67
205	Unity Trust Bank	0.00	14,321.71
210	BarclaysActive Saver	80.14	80.19
220	West Bromich	23,049.71	23,072.76
230	Lloyds Bank	30,000.00	30,000.00
	Total Cash and Bank Accounts	103,867.98	139,065.33

Earmarked Reserves

<u>Account</u>	<u>Opening Balance</u>	<u>Net Transfers</u>	<u>Closing Balance</u>
320 EMR Maintenance of Assets	7,000.00		7,000.00
321 EMR MUGA Maintenance	9,500.00		9,500.00
322 EMR Red Barn Field Maintenance	3,000.00	1,550.00	4,550.00
323 EMR Red Barn Field Grant Incom	1,309.00		1,309.00
324 EMR Riverside Playground	10,700.00	3,000.00	13,700.00
325 EMR Traffic Calming	3,967.67	1,000.00	4,967.67
326 EMR Speedwatch	0.00	2,000.00	2,000.00
327 EMR Street Farm	11,000.00		11,000.00
328 EMR CIL	11,700.00		11,700.00
329 EMR Brede Lane Carpark	600.00	300.00	900.00
330 EMR Legal Fees	3,300.00		3,300.00
331 EMR Bus Shelters	1,100.00	1,000.00	2,100.00
332 EMR Sportsfield Carpark	400.00		400.00
334 EMR Contingency	25,686.63	4,313.37	30,000.00
335 EMR EVT	5,000.00	5,000.00	10,000.00
336 EMR Youth Funding	0.00	6,813.97	6,813.97
337 EMR Trees	0.00	1,000.00	1,000.00
	<u>94,263.30</u>	<u>25,977.34</u>	<u>120,240.64</u>

Explanation of variances – pro forma

Name of smaller authority: [REDACTED]
County area (local councils and parish meetings only): [REDACTED]

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21: variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2019/20 £	2020/21 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	104,316	103,858					
2 Precept or Rates and Levies	51,314	57,184	5,870	11.44%	NO		
3 Total Other Receipts	1,632	9,886	8,854	857.95%	YES		The PC received grants of £77,24 towards installation of CCTV. £21,99 VAT refund
4 Staff Costs	14,028	15,167	1,129	8.05%	NO		
5 Loan interest/Capital Repayment	4,643	4,643	0	0.00%	NO		
6 All Other Payments	34,122	12,073	-22,049	64.62%	YES		The PC paid £1,000 in maintenance during the year. £1,920 for free works. £4,498 Grant to the Village Hall. £993 in professional fees 2019/20 which were not paid in the year ending March 2021. Additional £1,408 in repairs and maintenance in 2019/20. £360 saved in hall hire fees &
7 Balances Carried Forward	103,868	139,065			YES		VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS
8 Total Cash and Short Term Investments	103,868	139,065					VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and	292,313	292,313	0	0.00%	NO		
10 Total Borrowings	17,058	13,035	-4,023	23.58%	YES		Capital repaid. Loan nearing the end

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: **Sedlescombe Parish Council**

County Area (local councils and parish meetings only): **East Sussex**

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

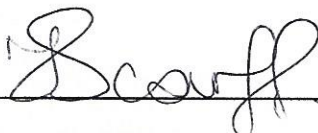
Commencing on **Monday 28th June 2021**

and ending on **Friday 6th August 2021**

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2021 (i.e. Thursday 1 July – Wednesday 14 July).

We have suggested the following dates: Monday 14 June – Friday 23 July 2021. The latest possible dates that comply with the statutory requirements are Thursday 1 July – Wednesday 11 August 2021.)

Signed: _____



Role: Clerk and RFO

This form is only for use by smaller authorities subject to a review:

Please submit this form to PKF Littlejohn LLP with the AGAR Part 3 and other requested documentation – this form is not for publication on your website.

Contact details

Name of smaller authority Sedlescombe Parish Council

County Area (local councils and parish meetings only): East Sussex

Please complete this form and send it back to us with the AGAR or exemption certificate

	Clerk/RFO (Main contact)	Chair
Name	Jackie Scarff	Jonathan Vine - Hall
Address	The Red House Lower Street Ninfield Battle East Sussex TN33 9ED	Hurst House Hurst Lane Sedlescombe East Sussex TN33 0PE
Daytime telephone number	07531 065469	07531 065469
Mobile telephone number	07531 065469	07531 065469
Email address	clerk@sedlescombe.org.uk	Cllr.vine-hall@sedlescombe.org.uk

Keith Robertson Internal Audit Service

SEDLESCOMBE PARISH COUNCIL

Internal Audit Report 2020-21

Introduction

In accordance with the Internal Audit Plan, Controls and Procedures have been tested. The tests were to the standards and practices defined in the Governance and Accountability for Smaller Authorities 2019 and meet the needs of the Council. I confirm that I do not have any role within the Council and have carried out my duties without bias.

The audit was completed on 21st June 2021 and confirmed that the financial management and internal controls are in good order. No significant issues were found that require attention or noting on the annual return. The report below highlights the findings of the audit with reference to the Internal Control Objectives and Governance Statements in the Annual Return.

Prior Year audit comments and actions

Internal Audit

Budgeting: The budget set for 2021-22 should include any planned spend from reserves and should also show the budgeted reserve movements and balances for the period. **Not Completed.**

Assets: Recommended that the Asset Register is renewed and updated in 2020-21 (Current/insured values added). **Not Completed**

External Audit

No items were reported or requiring action.

Internal Audit Report 2020-21

A. Appropriate Accounting Records.

A.1 The financial records were maintained in RBS. The ledger is kept up to date. The data held for each transaction sampled was correct; the cash book and ledger is arithmetically correct and regularly balanced. VAT is properly accounted for. Financial reports produced agree to the financial records.

B. Financial Regulations, documentation and approvals.

B.1 FR updated 4th May 2021, SO June 2020 and May 2021.

B.2 Expenditure Approval. A random sample audit of 3 purchase transactions was used for testing. All 3 items were supported by invoices agreeing to the cash book. The invoices were not initialled as seen by Councilors because with Covid restrictions the Council met only on Zoom and will check all invoice payments to bank statements on a six monthly basis. (at the June 2021 face to face meeting). This has caused some issues with authorisation but when face to face meetings resume in June 2021 approvals and checking will revert to the procedures applied pre – covid with checking at each meeting.

B.3 Payments when made on-line via the bank are input by the clerk and approved by 2 Councilors who refer to payments lists agreed in meetings. This ensures that all payments are reviewed prior to payment.

B.4 2 of the 3 items tested were listed in the minutes as approved for payment. The third being an invoice paid in August was missing from the approvals list in the minutes. Some payments are listed in the face of the minutes (including the 2 items found from the

sample). Others are attached to the minutes. Listing in the face of the minutes removes any doubt around what was approved.

- B.5 Agendas & Minutes are sent out in time are well presented but the minutes other than Feb-March 2021 were not available on the website due to current problems with the website. This also applied to the AGAR 2019-20 documents.

C. Risk Assessment

- C.1 A risk register was completed and reviewed in May 2021. Other detailed risk assessments for the Playground, Trees, and recreational areas are recorded in the minutes or logged by the Clerk. The playground inspection is carried out by independent inspectors.
- C.2 Insurance. – The insurance cover is adequate to cover assets as valued on the Annual return. There are no insurance values on the asset register.

D. Budgeting & Precept

- D.1 Budgetary Control – Annual budgets are prepared in detail to support the precept. Prior year and forecast Income & expenditure is used to prepare the budget.
- D.2 The Council has £139K of reserves, which is more than 2x the precept as at 31-3-21 and was forecast to be so in the budget process for 2021-22. Reserves increased by £35K in 2020-21 due to underspend. The 2021-22 budget and precept was set at 2020-21 budget levels. There was no budget for closing reserves as at 31-3-22.
- D.3 The R&P budgeted in 2020-21 and 2021-22 are actually a mix of planned payments and planned increases in reserves. This format is used due to restriction of the RBS budgeting system. This does however tend to overstate spending expected and obscure the reserve movements planned. As noted in D.2 above with YoY actual increases in reserves the reason for budgeting for more increases was not clear. A budgeted reserves statement would resolve this. *It is again recommended that a budgeted reserve movements and balances statement be produced as part of the budget process.*
- D.4 Monthly reports from RBS of Actual and budget spend are presented to the Council. At year end an actual reserves statement is also produced. (As noted in D.3 the budget spend does not align with actual spend where increases in reserves were budgeted as spend, resulting in incorrect spend variances).

E. Receipts

- E.1 Income is primarily from the annual Precept or Grants which are received by bank transfer. The precept recorded in the minutes agrees to the Council Tax authority's notification.
- E.2 Other income is banked as received.
- E.3 VAT refunds payments and receipts are correctly accounted for. Noted that VAT refund issues in prior periods have now been resolved.

F. Petty Cash – No Petty cash is held or transacted.

G. Employee Costs

- G.1 Payroll is managed by a bureau. The Clerk has a contract of employment. The process for approving payments was reviewed and is adequate. Payroll records sampled in this audit were correct.
- G.2 A reconciliation of the payroll system records to the financial systems was produced by the Clerk/RFO.

Assets

- G.3 Assets – A simple Asset list/register is maintained. The Asset register total value agrees to the Annual Return. The format presents a low control risk because insured values are not shown. There is in total sufficient insurance cover for the asset values that require insurance.

H. Bank Reconciliations.

H.1 Bank Reconciliations are completed monthly, primarily for the current account for which statements are presented to council and the reconciliations reviewed which is noted in the minutes. Other bank accounts are reviewed less frequently as there are very few transactions. One of the accounts as at 31-3-21 did not have a statement to reconcile to, as was the case for the prior year. Statements for all accounts or a confirmation of balances should be found and reviewed by Cllrs as regularly as possible. There is a risk that the funds reported in the financial accounts may not actually be in the bank accounts if no statements or confirmation of balances is found. There are significant non proven balances as at 31-3-21

I. Accounting Statements.

- I.1 The accounts are maintained on a receipts and payments basis with reconciliations to the cash book.
- I.2 Not all of the items chosen in the sample of payments from the ledger has a completed audit trail, but this was primarily due to difficulties around meetings and Covid. The underlying controls are adequate and will resume with face-to-face meetings. The statements are none the less correct.
- I.3 Reserves – Total reserves are £139K of which £19K +£30K contingency are general and 90K are earmarked and defined by project including CiL funds.

J. **Limited Assurance Review Exemption.** The Council did not exempt itself in 2019-20.

K. **Transparency code <£25K Turnover.** This does not apply to this Council.

L. **Exercise of Public Rights 2019-20.** The Council's website was not operating correctly at the date of the audit and did not display the notice of rights. The Clerk confirmed this notice was posted in prior versions of the website but was temporarily lost when data was migrated to the current site. I have reported this audit item as **Not Covered** because there was no data to audit.

M. **Publication of for 2019-20 Audit documents 2019-20** The Council's website was not operating correctly at the date of the audit and did not display the AGAR documents required by the audit regulations. The Clerk confirmed these statements were posted in prior versions of the website but were temporarily lost when data was migrated to the current site. I have reported this audit item as **Not Covered** because there was no data to audit.

N. **Trustee.** The Clerk confirmed that the Council does act and fulfil its duties as a Trustee of a playground and that no funds of the trust are contained in the Council's accounts.

It is noted that the figures have been produced by the Clerk in accordance with the requirements and all supporting documents have been produced for the Internal Auditor. The Clerk's co-operation aided considerably the work of this internal audit. Thank you.

Keith Robertson FCMA
Internal Auditor
22nd June 2021

Annual Internal Audit Report 2020/21

SEDLSCOMBE PARISH COUNCIL

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. 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 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 **SEE REPORT** Name of person who carried out the internal audit
21/06/2021 **Keith Robertson**

Signature of person who carried out the internal audit  Date **22/06/2021**

*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).

**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).