

Calne Without Parish Council

8th June 2020

Annual Governance and Accounting Report (AGAR) 2019/20

1 Introduction

The AGAR report has been circulated to Councillors.

This report gives an explanation of the different sections and the answers to be submitted.

2 Annual Internal Audit Report

This section has been completed and signed by the Parish Council's internal auditor as part of his report which was considered by the Council at its meeting on the 18th May 2020.

3 Section 1 Annual Governance Statement 2019/20

3.1 Section 1 requires Councillors to consider the statement listed in the table numbered 1 to 9 and either confirm that the statement is correct by answering yes or that it is not by answering no. For any no answers the Council must provide an explanation.

- The Council has Standing Orders, Financial Regulations, Risk Register and an Investment Strategy, all of which the Council reviews regularly, which are in place to guide and make sure that decisions are made properly.
- Agenda items which require financial decision have details of the budgets and Council powers included.
- All payments are reported to Council and the Council has a system of checks in place to prevent and detect any fraud.
- The Council uses an auditor to carry out its internal audit each year and implements any recommendations that the auditor makes.
- The Council was previously able to claim exemption for external audit as a small authority with income/expenditure under £25,000 but the Council since 2018/19 has Community Infrastructure funds and a higher precept so will be subject to an external audit each year.
- This year the Council has been randomly chosen to have an extended audit and will submit additional information to the external auditor about the decision-making process for setting Council budgets and precept request.
- The 30-day period of notice of public rights is advertised on the Council noticeboards and on the Council website so that residents and other interested persons are aware of the statutory period available to them to inspect the Council's records. This year the period given for the Notice of public rights has been changed in line with [Accounts and Audit \(Coronavirus\) \(Amendment\) Regulations 2020](#) and does not include a set period but must start on or before 1st September 2020. As the Parish Council has completed its accounts to the usual timetable the period of notice to be used is as suggested by the external auditor Monday 15 June – Friday 24 July 2020.
- The Council is not sole managing trustee for any trust fund.

3.2 Once Councillors have considered and agreed the answers to Section 1 this statement is signed by the Chairman and Clerk.

4 Section 2 Accounting Statement

4.1 The Clerk under the role of the Councils RFO (Responsible Financial Officer) has prepared the accounting statements in section 2 and has checked with the internal auditor that the correct items are included in the boxes 1 to 10.

- The Council received its end of year accounts with the position at 31st March 2020 which give greater detail to the headline figures in the AGAR section 2.
- The Council publishes details of all payments made over £100 and a breakdown of receipt and payments as part of its Transparency requirements. Although the Council is no longer a smaller authority with turnover under £25000 it still publishes the papers required by that level of authority in the spirit of greater transparency.
- The RFO has prepared and signed the Accounting Statement which is presented to Council.

4.2 This needs to be considered and approved by the Council with approval given to the Chairman to sign the Statement.

5 Section 3 External Audit

This section will be completed by the External auditors at the completion of the audit and returned to the Council. The Council will then publish the completed AGAR as completion of the audit process.