

Norton in Hales Parish Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2020

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404)

| | Notes |
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| 1. The audit of accounts for Norton in Hales Parish Council for the year ended 31 March 2020 has been completed and the accounts have been published. | This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 November. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years. |
| 2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Norton in Hales Parish Council on application to: | |
| (a) <u>MRS M JOYCE CLERK / RFO</u> <u>IVY ROSE COTTAGE, Churchway Lane, Hales</u> <u>Green, Winkfield, Slough SL4 1B 2RS</u> <u>nortoninhalespc@btconnect.com</u> | (a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR |
| (b) <u>9-5pm Mon-Fri</u> | (b) Insert the hours during which inspection rights may be exercised |
| 3. Copies will be provided to any person on payment of £ <u>1</u> (c) for each copy of the Annual Governance & Accountability Return. | (c) Insert a reasonable sum for copying costs |
| Announcement made by: (d) <u>MRS M JOYCE Clerk / RFO</u> | (d) Insert the name and position of person placing the notice |
| Date of announcement: (e) <u>20/11/20</u> | (e) Insert the date of placing of the notice |

Section 3 – External Auditor Report and Certificate 2019/20

In respect of

Norton in Hales Parish Council – SH0133

1 Respective responsibilities of the body and the auditor

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 Practices* which:

- summarises the accounting records for the year ended 31 March 2020; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2019/20

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

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

We note that Sections 1 and 2 of the Annual Governance and Accountability Return were approved on 17/06/2020 but that the public rights period did not commence until 30/07/2020. The period set is not strictly in contravention of the timing permitted under the legislation introduced as a result of Covid-19, but it should be noted that this year's extension to allow later public inspection was intended to allow for authorities who were not able to approve their AGAR until as late as the statutory deadline of 31 August 2020. Regulation 12 (3) of the Accounts and Audit Regs 2015 (signing and approval of the statement of accounts for Category 2 authorities) requires the Responsible Financial Officer, as soon as practicable after the date on which the authority complies with regulation 12 (2c) (re. accounts approved and signed following meeting), to do the following on behalf of the smaller authority:

- a) commence the period for the exercise of public rights in accordance with regulation 14 and regulation 15; and
- b) notify the local auditor of the date on which that period was so commenced.

We fully appreciate the difficulties arising as a result of coronavirus restrictions; however, please consider the requirements of the Accounts and Audit Regulations 2015, when setting the date for the approval of the AGAR in relation to the public rights period in future years.

3 External auditor certificate 2019/20

We 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 2020.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

11/11/2020

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2019/20 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)