

Certificate of Exemption – AGAR 2018/19 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 2019, 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 2019 and a completed Certificate of Exemption is submitted notifying the external auditor.

Burgh & Tuttington Parish Council

certifies that during the financial year 2018/19, the higher of the authority's gross income for the year **or** gross annual expenditure, for the year did not exceed **£25,000**

Annual gross income for the authority 2018/19: £4,689

Annual gross expenditure for the authority 2018/19: £4,901

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.

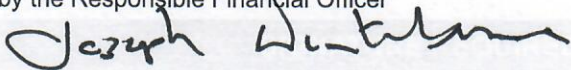
By signing this **Certificate of Exemption** you are confirming that:

- The authority has been in existence since before 1st April 2015
- In relation to the preceding financial year (2017/18), 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an advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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, Annual 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 2019. **By signing this certificate you are also confirming that you are aware of this requirement.**

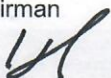
Signed by the Responsible Financial Officer



Date

15/05/2019

Signed by Chairman



Date

15 May 2019

Email

ian.kirghorn@mc.com

Telephone number

01263 731915

*Published web address

burghandtuttingtonparishcouncil.norfolkparishes.gov.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.

Annual Internal Audit Report 2018/19

Burgh & Tuttington Parish Council

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 2019.

The internal audit for 2018/19 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.	✓		
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 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 2017/18, it met the exemption criteria and correctly declared itself exempt. (<i>"Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR</i>)	✓		
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			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

DD/MM 10/05/2019

DD/MM/YYYY

Name of person who carried out the internal audit

PATR HAMPSTEAD TOR

Signature of person who carried out the internal audit

Date

10/05/19

*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).

BURGH & TUTTINGTON PARISH COUNCIL YEAR ENDED 31 MARCH 2019
NOTES REQUIRED TO BE PUBLISHED

ANALYSIS OF VARIANCES

	2017/18	2018/19	Variance	Details
	£	£	£	
Balance brought forward	2,262	2,295	33	
<u>Income</u>				
Precept	2,083	3,189	1,106	As applied. Increase due to inclusion of training budget, which had to be utilised for the election.
Other Income	17	1,500	1,483	£1,000 grant received from Tesco for Burgh memorial seating and sign refurbishment. £500 also received from Biogas as a contribution to traffic calming in 2018/19.
Transparency grant received in 2017/18	1,610	0	(1,610)	One off grant from N.C.A.P.T.C. received in 2017/18 re website development.
	3,710	4,689	979	
<u>Payments</u>				
Election costs	0	(1,133)	(1,133)	Costs of additional election held in 2018/19.
Website development & fees	(1,260)	0	1,260	Non-recurrent cost of website development in previous year.
Laptop purchase	(329)	0	329	Non-recurrent purchase of laptop in previous year.
Staff costs	(1,448)	(1,974)	(526)	Agreed increase in both hours from 160 to 180 and rate.
Burgh sign	0	(750)	(750)	Refurbishment of Burgh sign paid for by Tesco grant.
Refurbishment of memorial seat pad	0	(240)	(240)	Refurbishment of memorial seat pad paid for by Tesco grant.
Insurance	(258)	(258)	0	
Norfolk Association of Local Councils	(108)	(140)	(31)	
Tuttington Graveyard	(120)	(120)	0	
St. Mary's Church Burgh PC Graveyard	(120)	(120)	0	
Gravel		(96)	(96)	
Room hire for Parish council meetings	0	(38)	(38)	Room hire for Parish council meetings
Poppy Appeal	(34)	(34)	0	
	(3,677)	(4,901)	(1,224)	
Balance carried forward	2,295	2,083	(212)	

BANK RECONCILIATION AS AT 31 MARCH 2019

	£
Balance as per Bank Statements and Cash Book as at 31 March 2019	<u>2,083</u>

Bank reconciliation

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must be included in the column headed "Year ending 31 March 2019" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are on a receipts and payments basis. Please complete the highlighted boxes, remembering that un-presented cheques should be entered as negative figures.

Name of smaller authority:

County area (local councils and parish meetings only):

Financial year ending 31 March 2019

Prepared by (Name and Role):

Date: 08/05/2019

	£	£
Balance per bank statements as at 31/3/19:		
Barclays account 40895644	<u>2,083.09</u>	2,083.1
Petty cash float (if applicable)		-
Less: any un-presented cheques as at 31/3/19	<u> </u>	-
Add: any un-banked cash as at 31/3/19	<u> </u>	-
Net balances as at 31/3/19 (Box 8)		<u><u>2,083.1</u></u>