

ASTON, COTE, SHIFFORD & CHIMNEY PARISH COUNCIL

CLERK'S BRIEFING NOTES

PARISH COUNCIL MEETING ON 2 July 2020

<i>Page</i>	<i>Contents</i>
2	Correspondence (Agenda Item 9)
3	Traffic Calming Update (Agenda Item 8b)
4	Account Balances (Agenda Item 14a)
5	Receipts and Payment Account to 31 March 2020 (Agenda Item 14b)
6	Grants Analysis for 2019 /20 (Agenda Item 14b)
7	External Auditor Report of Variances for 2019/20 (Agenda Item 14b)
8	Internal Auditor Report for 2019/20 (Agenda Item 14c)
9 -14	Annual Return for 2019/20 (Agenda Item 14d)

Prepared by Elaine Anstee
26 June 2020

Aston, Cote, Shifford and Chimney Parish Council

Agenda Item 9

Correspondence – All by email

Aston, Cote, Shifford and Chimney Parish Council

Agenda Item 8b

Traffic Calming Update

Following the walk round of Cote and Aston main road entrances by the clerk, R La Forte and P Sparrowhawk on Wednesday 24th June 2020 the following recommendations are made:

1. Siting of white gate (1 m) and signage Brighthampton Road entrance to Cote at the Cote sign on the Allotment side of the road.
2. Siting of signage on Aston Road entrance to Cote on the right hand 30 mph sign or on the back of the playground sign midway between Aston and Cote (Aston one side and Cote the other).
3. Siting of white gate and signage on Cote Road entrance to Aston at the emergency exit gate to the recreation ground with the grass on to the village hall to be added into the new grass cutting contract there by making it look more like an entrance to a village. Note -Discussion with the Community Trust on entrance to village hall car park to be considered by parish council with respect of non-traffic calming S106 monies.
4. Siting of small white gate at 30 mph sign on the right hand side and signage on Bampton Road entrance to Aston.
5. Siting of large white gate (1.5m) with signage at the Aston mile entrance to North Street by the wall/gate at the St James development and the responsibility for cutting the grass as this area would need to be kept neat and tidy.
6. Supplier recommended by OCC is Glasdon with parish council to purchase gates and OCC will fit them. P Sparrowhawk recommended a sign making company for a second quote but was unsure of they did the 'gates'. Another supplier for 'gates' has proved elusive despite searches on the internet.
7. All signage to include the name of the Village and 'Please drive carefully'.

To discuss and resolve on how to proceed:

- Do the parish council want to submit a report to the next Voices for feedback before going ahead?
- Does the parish council want to go ahead as detailed above in which case the Clerk will contact OCC about next steps as it is their land that all these gates/signs are to be installed on?
- Does the parish council wish the clerk to go ahead with sourcing quotes for gates and signage as detailed above for decision at the August meeting?



Aston, Cote, Shifford and Chimney Parish Council**Agenda Item 14a*****Financial Matters*****Cash Balances**

£

*UNITY TRUST CURRENT ACCOUNT*Balance at 31st May 2020**24,315.67**

June payments

(3710.99)

June Receipts

Balance at 30 April 2020**20,604.68***CCLA INVESTMENT ACCOUNT*Balance at 31st May 2020**48,622.35**

Transactions in month of May

15.59

Balance at 30th June 2020**48,637.94****TOTAL CASH HOLDING AT 30th June 2020****£69,242.62**

Clerk's Briefing Notes – 2 July 2020
Aston, Cote, Shifford and Chimney Parish Council

Agenda Item 14a

Financial Matters

Receipts and Payments Account to 31 March 2020

ASTON, COTE, SHIFFORD & CHIMNEY PARISH COUNCIL

YEAR ENDED 31 MARCH 2020

RECEIPTS & PAYMENTS ACCOUNT

		BUDGET	ACTUAL	PRIOR YR	Commentary
	Relevant Statute	Full Year Budget 19/20	Full Year 31 March 2,020.00	Full Year Actuals 18/19	
RECEIPTS					
Precept		26,325	26,325.00	26,026.00	
Council tax support grant (WODC)		466	466.00	513.00	
Grants (grass cutting)		1,049	1,048.60	1,048.60	
Interest		101	263.12	198.78	
Sundry			350.00		
VAT refund received			3,421.28	602.12	VAT Refund of £1265.42 for 18/19
TOTAL RECEIPTS		27,941	31,874.00	28,388.50	
PAYMENTS					
<u>Ordinary Expenditure</u>					
Clerk's Salary	LGA 1972, s112	3,100	3,531.80	3,987.80	
HMRC	LGA 1972, s112	900	766.80	252.00	
Office equipment	LGA 1972, s111	0			
Office running costs	LGA 1972, s111	500	489.96	562.26	Working from home £120/ Printing £200
Bank charges		72	72.00	72.00	£18 per quarter
Website	LGA 1972, s111	150	0.00	141.01	2 year renewal in 2018/19
Insurance	LGA 1972, s111	382	306.67	363.55	3 year contract for renewal in 2020
Audit	LGA 1972, s111	200	200.00	200.00	
Village Hall Rental/Cost APM	LGA 1972, s111	40	0.00	13.40	
Subscriptions	LGA 1972, s143	401	441.24	400.56	
Election Expenses		88	87.57	0.00	2018 election
Chairman's Allowance	LGA 1972 s15(5)	100	0.00	0.00	
<u>Expenditure under Statute</u>					
Grass Cutting - verges & War Mem	HA 1980, s116	6,037	3,879.96	3,794.15	Reduced grass cuts due to dry weather in s
Grass Cutting - playing field	LG(MP)A 1976, s19	1,591	1360.00	1,105.00	Reduced grass cuts due to dry weather in s
Grants - GPC		0	2845.00	14,416.80	
Dog & Litter Bin Emptying	Litter Act 1983	239	233.52	244.57	
Training & Travel	LGA 1972, s174	220	117.00	398.01	
Clock Maintenance	PCA 1957, ss2 & 6	229	534.00	0.00	
Bus Shelter Cleaning	LG(MP)A 1953, s4	464	491.36	232.00	New bus shelter and contract renewed in N
Repairs (incl Cote phone kiosk)		500	75.00	0.00	
<u>Expenditure from "Free Resource" (S137)</u>					
Village maintenance/Lengthsman		1,500	1,227.68	750.00	
Subscriptions		114	36.00	216.00	
Grants - See Separate Analysis		1,400	432.00	876.00	
<u>Projects</u>					
Bus Shelter at ed of Sxel Close			5,972.80	0.00	
Traffic Calming		764			Transferred to reserve at YE
				0.00	
				0.00	
Cleaning of War Memorial				2,490.00	
Contingency Sum		5,000			
VAT Paid			2,405.36	1,712.25	
TOTAL PAYMENTS		23,991	25,505.72	32,227.36	
Excess/(Deficit) of Receipts over Payments for Financial Year			6,368.28	(3,838.86)	Includes £2276 of unspent but budget
Reserves					
Opening at 1 April		52,556	52,555.73	56,394.59	
Closing at period end		52,556	58,924.01	52,555.73	
Closing reserves analysis:					
Working day to day balance		9,718	19,281.51	12,913.23	
Contingency Reserve		5,000	1,040.50	1,804.50	
Playground reserve					
Traffic Calming Reserve		3,362	4,126.00	3,362.00	
Recreation reserve		34,476	34,476.00	34,476.00	
		52,556	58,924.01	52,555.73	

Aston, Cote, Shifford and Chimney Parish Council

Grants Analysis for 2019-20

ASTON, COTE, SHIFFORD & CHIMNEY PARISH COUNCIL			
YEAR ENDED 31 MARCH 2020			
ANALYSIS OF GRANTS			
	Full Year Budget 19/20	To Date Actual 19/20	Prior Year Actual 18/19
Grants in Budget	4100.00		4100
CAB	150.00	0.00	150.00
Voices	1000.00	1000.00	1000.00
Community Trust (Playground Maintenance)	750.00	0.00	816.80
Aston Minibus	750.00	0.00	1000.00
Cote Chapel (Not Claimed)	300.00	0.00	300.00
St Mary's, Shifford	300.00	180.00	300.00
St James', Aston	700.00	700.00	
Royal British Legion	150.00	150.00	150.00
Subtotal	4100.00	2030.00	3716.80
Balance Unspent		£2,070.00	£ 383.20
Small Grant Scheme	1400.00		1400
Aston School - Education Bus			500.00
Clean Slate 2019 and 2020		252.00	
Aston History Group - Publication		500.00	
Aston Brownies		360.00	
St James WW1 Project			45.00
Volunteer Link-Up		135.00	
		1317.00	545.00
Balance Unspent		£ 83.00	£ 855.00
Subscriptions	515.00		515
CPRE	36.00	36.00	36.00
NALC Newsletter	18.00	0.00	0.00
OALC	220.00	211.24	202.15
ICO	40.00	35.00	40.00
Community First Oxfordshire	70.00	70.00	70.00
SLCC - Clerk's Membership	89.00	89.00	0.00
	384.00	441.24	348.15
Balance Unspent		£ 73.76	£ 166.85
Total Not Spent		£2,226.76	£ 1,405.05

7

Aston, Cote, Shifford and Chimney Parish Council

Agenda Item 14b

Financial Matters

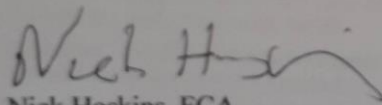
Internal Audit Report for 2019/20

"Wyvern"
COTE
Near Bampton
Oxfordshire OX18 2EG

26 May, 2020

To the Members of the Aston, Cote, Shifford and Chimney Parish Council

Having completed the Internal Audit, I am again pleased to report that no matters requiring your attention have arisen .



Nick Hoskins, FCA
Hon Internal Auditor

Clerk's Briefing Notes – 2 July 2020
Aston, Cote, Shifford and Chimney Parish Council

Agenda Item 14c

Financial Matters

Annual Return for 2019/20

Annual Governance and Accountability Return 2019/20 Part 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:
 - The **Annual Internal Audit Report** is completed by the authority's internal auditor.
 - **Sections 1 and 2** are to be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published **before 1 July 2020**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2020**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2020
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2019/20

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on a publicly accessible website:

Before 1 July 2020 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2019/20**, approved and signed, page 4
- **Section 2 - Accounting Statements 2019/20**, approved and signed, page 5

Not later than 30 September 2020 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Clerk's Briefing Notes – 2 July 2020
Aston, Cote, Shifford and Chimney Parish Council

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *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 Annual Governance and Accountability Return is complete (no highlighted boxes left empty), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. 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 if possible before approving the annual governance statement and the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2020.
- 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 email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return 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 2019) equals the balance brought forward in the current year (Box 1 of 2020).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish 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 2020**.

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 2020 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.	NA	NA

**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*

Clerk's Briefing Notes – 2 July 2020
Aston, Cote, Shifford and Chimney Parish Council

Annual Internal Audit Report 2019/20

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 2020.

The internal audit for 2019/20 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.			N/A
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 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")		✓	
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
M. (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

06/05/20

DD/MM/YY

20/05/20

Name of person who carried out the internal audit

NICHOLAS OF HOSKING

auditor

Signature of person who carried out the internal audit

N. H. [Signature]

Date

23/05/20

*If the response is 'no' you must include a note to 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).

Clerk's Briefing Notes – 2 July 2020
Aston, Cote, Shifford and Chimney Parish Council

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

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 2020, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
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.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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
			<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

*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:

02/07/2020

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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

Authority web address

www.astonoxonpc.com

Clerk's Briefing Notes – 2 July 2020
Aston, Cote, Shifford and Chimney Parish Council

Section 2 – Accounting Statements 2019/20 for

ASTON, COTE, SHIFFORD AND CHIMNEY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	56395	52556	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. 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	26026	26791	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2363	5083	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	4240	4299	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	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	27988	21207	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	52556	58924	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	52556	58924	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	14142	20114	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	NIL	NIL	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.
		<input checked="" type="checkbox"/>	

I certify that for the year ended 31 March 2020 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

Rodster

Date

16 June 2020

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

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Aston, Cote, Shifford and Chimney Parish Council

Section 3 – External Auditor Report and Certificate 2019/20

In respect of **ASTON, COTE, SHIFFORD & CHIMNEY PARISH COUNCIL**

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

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return 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. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2019/20

We certify/do not 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.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

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