

Section 3 – External Auditor Report and Certificate 2019/20

In respect of Worlingham Parish Council - SF0423

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 (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.
The AGAR has not been signed in accordance with the Accounts and Audit Regulations 2015:
• Section 2 was not signed by the Responsible Finance Officer before approval.

Other matters not affecting our opinion which we draw to the attention of the authority:
None

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

Date

07/11/2020

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)

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

Notice of conclusion of audit

Worlingham Parish Council

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)

<p>Notes</p> <p>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.</p> <p>(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR</p> <p>(b) Insert the hours during which inspection rights may be exercised</p> <p>(c) Insert a reasonable sum for copying costs</p> <p>(d) Insert the name and position of person placing the notice</p> <p>(e) Insert the date of placing of the notice</p>	<p>1. The audit of accounts for Worlingham Parish Council for the year ended 31 March 2020 has been completed and the accounts have been published.</p> <p>2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Worlingham Parish Council on application to:</p> <p>(a) <u>Parish Clerk</u> <u>Leslie Bower</u> <u>at the Surgery</u> <u>01502 717102</u> <u>9am - 4pm</u></p> <p>(b) _____</p> <p>(c) Copies will be provided to any person on payment of £50 (c) for each copy of the Annual Governance & Accountability Return.</p> <p>(d) <u>L. S. Bower</u> <u>Parish Clerk</u></p> <p>(e) <u>20/11/2020</u></p>
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- Annual Governance Statement 2019/20

wedge as the members of:

responsibility for ensuring that there is a sound system of internal control, including arrangements for a 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

Yes	No	Yes means that the authority
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1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.

2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.

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.

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.

5. We carried out an assessment of the risks facing the authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.

6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.

7. We took appropriate action on all matters raised in reports from 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 the accounting statements.

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.

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:

4/07/2020

and recorded as minute reference:

1309

Chairman

Clerk

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

[Signature]

[Signature]

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

www.worthington.com

Accounting Statements 2019/20 for

WORTHINGTON PENSION

Year ending	Notes and guidance		
	31 March 2020	31 March 2019	
1	Balances brought forward	153174	166207
2	(+) Precept or Rates and Levies	37517	37740
3	(+) Total other receipts	7688	5819
4	(-) Staff costs	10083	9989
5	(-) Loan interest/capital repayments	22089	20664
6	(-) All other payments	166207	179113
7	(-) Balances carried forward	166207	179113
8	Total value of cash and short term investments	166207	179113
9	Total fixed assets plus long term investments and assets	102609	102609
10	Total borrowings	NIL	NIL
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 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.

16/07/2020

Date

I confirm that these Accounting Statements were approved by this authority on this date: 14/07/2020

1309

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