

Certificate of Exemption – AGAR 2020/21 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 2021, 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 2021 and a completed Certificate of Exemption is submitted no later than **30 June 2021** notifying the external auditor.

QUINTON PARISH COUNCIL

certifies that during the financial year 2020/21, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2020/21:

20,095 £00,000

Total annual gross expenditure for the authority 2020/21:

18,091 £00,000

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 was in existence on 1st April 2017
- In relation to the preceding financial year (2019/20), 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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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, 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 the authority website/webpage* before 1 July 2021.

By signing this certificate you are also confirming that you are aware of this requirement.

Signed by the Responsible Financial Officer

Date

SIGNATURE REQUIRED

19/5/2021

I confirm that this Certificate of Exemption was approved by this authority on this date:

18/5/2021

Signed by Chairman

Date

SIGNATURE REQUIRED

19/5/2021

as recorded in minute reference:

18-05-18

Generic email address of Authority

QUINTONPARISHCOUNCIL@GMAIL.COM

Telephone number

07738 760618

*Published web address

QUINTONPARISHCOUNCIL.PUBLIC.VENUE.ORG.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, but no later than 30 June 2021. Reminder letters incur a charge of £40 +VAT

Annual Internal Audit Report 2020/21

QUINTON PARISH COUNCIL

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During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 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	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 bank account reconciliations were properly carried out during the year.	✓		
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 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")	✓		
L. The authority publishes information on a website/webpage, up to date at the time of the internal audit, in accordance with the Transparency code for smaller authorities.	✓		
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Name of person who carried out the internal audit

30/04/2021 NORTHANTS CALC LTD MRS TL CHARTERIS

Signature of person who carried out the internal audit

INTERNAL AUDIT
SIGNED TWA CHARTERIS

Date 30/04/2021

If the response is 'no' please state the implications and action to be taken to address any weaknesses identified. If the response is 'not covered' please state upon the most recent internal audit work was done in the area and when it is due to be done. If coverage is not reported, the annual internal audit report must explain why not (add separate sheets if needed).

Internal Audit Report

(to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

Name of council:	Quinton Parish Council		
Name of Internal Auditor:	Mrs TL Charteress	Date of report:	30 th April 2021
Year ending:	31 March 2021	Date audit carried out:	20 th April 2021

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.

To the Chairman of the Council:

Thank you very much for sending documentation as requested enabling me to conduct the Internal Audit for the Parish Council remotely, due to the Covid 19 pandemic. Thank you to the Clerk, Mr Scott, for being available to discuss matters via a video call.

I examined Book Keeping, Due Process, Risk Management, Bank Reconciliations, Internal Control, Year-End Procedures and performed a detailed scan of the minutes via the website. I also sought evidence that previous Audit Reports have been actioned.

I draw your attention to the following comments:

- On the date of carrying out this report Minutes for the months of July, August & November were not accessible on the website; this is a breach of the Transparency Code. I was pleased to learn from the Clerk that the Council is in the process of setting up a new website which will be easier to maintain
- There is no mention in the Minutes of any Internal Control, the Clerk was able to demonstrate that Internal Control is taking place by showing me reports. I would like to see this communicated to residents via the Minutes on a regular basis
- I note the Parish Council agreed a budget and precept. The budget detailed in the Minutes is not clear enough and is not broken down into enough detail. The heading "Running costs" is the largest amount in the budget and I do not know what is included. The Transparency Code requires Councils to provide detail to its residents and this budget does not meet that requirement

I wish the Parish Council a successful and safe 2021/2022 and look forward to returning to complete the Internal Audit next year.

Yours sincerely,

Tina Charteress

Mrs TL Charteress CILCA
 Internal Auditor to the Council
 07818 084231
 tcharteress@gmail.com

The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2020	Year ending 31 March 2021
1. Balances brought forward	8,881	12585
2. Annual precept	7,500	7600
3. Total other receipts	6,038	12495
4. Staff costs	3,324	3422
5. Loan interest/capital repayments	0	0
6. Total other payments	6,510	14669
7. Balances carried forward	12,585	14589
8. Total cash and investments	12,585	14589
9. Total fixed assets and long-term assets	16,913	23,241
10. Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2020)*. It is a guide to the accounting practices to be followed by local councils and it sets out the appropriate standard of financial reporting to be followed. A copy of the guide is available for free download from:

<https://www.northantscalc.com/uploads/practitioners-guide-2020-2.pdf>

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

QUINTON PARISH COUNCIL

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 2021, 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.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		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.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by 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 this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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
			✓
			has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.

*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

19/05/2021

and recorded as minute reference:

18-05-18

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 Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No

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Section 2 – Accounting Statements 2020/21 for

QUINTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	8,881	12,585	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	7500	7600	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	6038	12495	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	3324	3422	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	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	6510	14,669	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	12,585	14,589	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	12,585	14,589	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	16,913	23,241	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			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 2021 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

SIGNATURE REQUIRED

Date

19/5/2021

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

18/05/2021

as recorded in minute reference:

18-05-18

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

SIGNATURE REQUIRED

PUBLIC NOTICE

1. Date of announcement 19 May 2021

2. Each year the smaller authority's Annual Governance and

Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd.

The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.

Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts, and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2021, these documents will be available on reasonable notice by application to:

John Scott Parish Clerk, 2 Broadwater Lane, Towcester, NN12 6YF, Tel 07738 760618

Commencing on 19 May 2021

and ending on 19 June 2021

3. Local government electors and their representatives also have:

- The opportunity to question the appointed auditor about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:

PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary, Wharf, London E14 4HD,
(sba@pkf-littlejohn.com)

5. This announcement is made by John Scott, Parish Clerk

For further information please contact the Clerk

clerk@quintonparishcouncil.org.uk

07738 760618

Handwritten signature: *John Scott*

Ref no	Description	Location	Date acquired	Cost
1	Pole and Lantern	Corner School Lane	2010	245.00
2	Lamp post	17 Preston Deanery Rd	2010	917.00
3	Lamp post	6 Preston Deanery Rd	2010	917.00
4	Lamp post	Wootton Rd	2010	917.00
5	Lamp post	Top of Washbrook	2010	917.00
6	Lamp post	Hartwell Rd	2010	917.00
7	Pole and Lantern	Chestnut View	2010	245.00
8	Pole and Lantern	Manor House	Nov-15	372.00
9	Pole and Lantern	Manor Cottages	2010	245.00
10	Pole and Lantern	Church	2010	245.00
11	Pole and Lantern	Bassett Lodge	2010	245.00
12	Litter bin	Village Green	1988	87.00
13	Litter bin	Wootton Rd	1988	87.00
14	Notice Board	By Garages	2004	374.00
15	Plaque	Walnut tree	2004	173.00
16	Sign	Play area	2004	97.00
17	Seat with plaque	Church Lane	1987	250.00
18	Seat with plaque	By Garages	1980	250.00
19	Seat with plaque	Adjacent to Oaklea	1980	250.00
20	Seat with plaque	Wootton Rd	1980	250.00
21	Seat with concrete legs	Village Green	2008	210.00
22	Gates post and fencing	12 metres Church Lane	1999	372.00
23	Traditional swing	Play area	2000	857.00
24	Toddler swing	Play area	2000	300.00
25	Ladder walk	Play area	2000	197.00
26	Log frame	Play area	2000	544.00
28	Bus shelter	Bus stop Wootton Road		250.00
29	Pump	Corner of Church Lane		500.00
30	Grit bin	Corner School Lane opposite noticeboard	2011	-
31	Grit bin	Wootton Road	2011	-
32	Grit Bin	Corner of School Lane	14/11/2013	174.00
34	Safety matting	Overhead bars Village Green	Oct-14	
35	Safety matting	Climbing frame Village Green	Oct-14	3.00
36	Safety Matting	Cradle swing Village Green	Oct-14	
37	Marquee	Village Store	Apr-15	1.00
38	Gazebo	Village Store	Apr-15	1.00
39	Gazebo	Village Store	Apr-15	1.00
40	Storage Container	Lane to sewerage works	Apr-15	1.00
41	Gate, posts & chain	Lane to sewerage works	May-15	1.00
42	Defibrillator	Inside Village Hall	May-15	1.00
43	Laptop	Clerk	Jan-16	380.00
44	Grit Bin	Corner School Lane opposite noticeboard	Jan-16	156.00
45	Grit Bin	Wootton Road	Jan-16	156.00
46	Quinton Village Green	Village Green	Feb-17	1.00
47	Keysafe	Village Hall	Apr-16	1.00
48	Lampost	1 Wootton Rd	Mar-17	1.00
49	Quinton Green nameplates	Quinton Green both entrances	Mar-18	1.00
50	57 plastic moulded bistro chairs	Village store	Jul-18	230.00
51	NHW Sign	Outside Manor Cottages	Feb-19	14.00
52	Safety surfacing under large swing	Village Green	Feb-19	1,302.00
53	3x Signs	Village Green	Feb-19	1,200.00
54	Gazebo	From Community Fund	Apr-20	113.37
55	Gazebo accessory	From Community Fund	Apr-20	1,151.02
56	Picnic Benches	Village Green	Aug-20	948.00
57	Projector	Village Hall	Aug-20	1,900.00
58	Seat (Simon Dix)	Village Green	Sep-20	298.00
59	Slide	Village Green	Nov-20	3,726.00
60	Christmas Tree	Village Green	Nov-20	250.00

23,241.39

Asset list

Certificate of Exemption - AGAR 2020/21 Part 2

Sub Total		17,359.21	1,675.87	15,683.34	
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Month	From	Invoice Number	Amount	VAT	Total	Description
Apr-20	Ncalc	Inv-0501	180.00	-	180.00	Audit
Apr-20	Ncalc	Inv-0501	181.52		181.52	Subscriptions
Apr-20	EON	H185305B5	133.83	6.37	127.46	Electricity Supply
Apr-20	J R Scott Salary		233.40	-	233.40	Salary
Apr-20	J R Scott Expenses		131.94		131.94	Expenses
Apr-20	N J Blackwell	QPC APR	126.84	21.14	105.70	Grass Cutting
May-20	J R Scott Salary		233.40		233.40	Salary
May-20	N J Blackwell	QPC May	126.84	21.14	105.70	Grass Cutting
Jun-20	Came & Co	500278552	393.14		393.14	Insurance
Jun-20	J R Scott Salary		233.40		233.40	Salary
Jun-20	Aylesbury Mains	19876	134.76	22.46	112.30	Light Repairs
Jun-20	Clerks Expense		128.00	-	128.00	Expenses
Jun-20	N J Blackwell	QuinPC/June	190.26	31.71	158.55	Grass Cutting
Jun-20	EON	H18A5FFCCB	133.83	6.37	127.46	Electricity Supply
Jul-20	J R Scott Salary	July	233.40		233.40	Salary
Jul-20	N J Blackwell	QPC/Jul	126.84	21.14	105.70	Grass Cutting
Jul-20	Village Hall	Rent	550.00	-	550.00	Village Hall Hire
Aug-20	Marmax	34850	1,137.50	189.60	947.90	Picnic Benches
Aug-20	J R Scott Salary	Aug	233.40	-	233.40	Salary
Aug-20	VIP		2,280.00	380.00	1,900.00	Projector
Aug-20	N J Blackwell		126.84	21.14	105.70	Grass Cutting
Sep-20	Marmax		357.60	59.60	298.00	Bench Seat
Sep-20	J R Scott Salary	Sep	233.40		233.40	Salary
Sep-20	N J Blackwell		126.84	21.14	105.70	Grass Cutting
Oct-20	EON		135.31	6.44	128.87	Electricity Supply
Oct-20	G Flack		240.00	40.00	200.00	Gateway Repairs
Oct-20	J R Scott Salary	Oct	233.40		233.40	Salary
Oct-20	Clerks Expenses		152.25		152.25	Expenses
Oct-20	N J Blackwell		126.84		126.84	Grass Cutting
Nov-20	Welford Xmas Trees		250.00	41.66	208.34	Xmas Tree Installation
Nov-20	TLR Lawn		175.00		175.00	Xmas Tree
Nov-20	Wicksteed		4,471.92	745.32	3,726.60	Slide
Nov-20	Ian Drage		2,100.00		2,100.00	Fence Laying
Nov-20	Online Playgrounds	SIN038278	102.00	17.00	85.00	Replacement Swing Se
Nov-20	J R Scott Salary		233.40		233.40	Salary
Dec-20	J R Scott Salary		233.40		233.40	Salary
Jan-21	EON		135.31	6.44	128.87	Electricity Supply
Jan-21	J R Scott Salary		233.40		233.40	Salary
Feb-21	J R Scott Salary		233.40		233.40	Salary
Mar-21	J R Scott Salary		233.40		233.40	Salary
Mar-21	N J Blackwell		103.20	17.20	86.00	Grass Cutting

Items over £100.00

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, but no later than 30 June 2021. Reminder letter incur a charge of £40 +VAT.