

# Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of

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:

	Follows			Yes (and what this authority)
	Yes	No	N/A	
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 funds/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.

\*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

16<sup>th</sup> June 2020

and recorded as minute reference:

20.28.03

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

Chairman

Clerk

Other information required by the Transparency Codes (not part of Annual Governance Statement):  
 Authority web address

## Section 2 – Accounting Statements 2019/20 for

	Year ending		Notes and guidance				
	31 March 2019 £	31 March 2020 £					
1 Balances brought forward	267519	363201	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	451545	459985	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.				
3 (+) Total other receipts	220385	194570	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	244928	265628	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	26693	22793	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).				
6. (-) All other payments	304629	343278	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	363201	386057	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	370387	388000	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	2558195	2574788	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	427803	423746	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)	<table border="1"> <tr> <td>Yes</td> <td>No</td> </tr> <tr> <td>Yes</td> <td></td> </tr> </table>		Yes	No	Yes		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.
Yes	No						
Yes							

RESTATE

RESTATE

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



Date

16 / 06 / 2020

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

16 / 06 / 2020

as recorded in minute reference:

20.28.04

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



### Section 3 – External Auditor Report and Certificate 2019/20

In respect of **OUNDLÉ TOWN COUNCIL – NH0174**

#### 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:

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

16/10/2020

\* 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](http://www.nao.org.uk))

Mrs Emma Baker  
Oundle Town Council  
Fletton House Fletton Way  
Oundle  
Peterborough  
PE8 4JA

Our ref NH0174  
SAAA ref SB06516

Email sba@pkf-littlejohn.com

16 October 2020

Dear Mrs Baker

**Oundle Town Council**  
**Completion of the limited assurance review for the year ended 31 March 2020**

We have completed our review of the Annual Governance & Accountability Return (AGAR) for Oundle Town Council for the year ended 31 March 2020. Please find the external auditor report and certificate (Section 3 of the AGAR Part 3) included for your attention as another attachment to the email containing this letter along with a copy of Sections 1 and 2, on which our report is based.

The external auditor report and certificate detail any matters arising from the review. The smaller authority must consider these matters and decide what, if any, action is required.

**Action you are required to take at the conclusion of the review**

The Accounts and Audit Regulations 2015 (SI 2015/234) as amended by the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404) set out what you must do at the conclusion of the review. In summary, you are required to:

- Prepare a "Notice of conclusion of audit" which details the rights of inspection, in line with the statutory requirements. We attach a pro forma notice you may use for this purpose.
- Publish the "Notice" along with the certified AGAR (Sections 1, 2 & 3) before 30 November, which must include publication on the smaller authority's website. This deadline has been extended from 30 September 2020 for 2019/20 only as a result of the restrictions imposed by the government to prevent the spread of Covid-19. (Please note that when the statute and regulations were amended in 2014 and 2015, they did not include a requirement for the length of time for which the "Notice" must be published. There is no requirement for the "Notice" to be publicly accessible for 5 years, as there is for the AGAR and the external auditor report and certificate. The previous statute required 14 days; but it is now up to the authority to make this decision).
- Keep copies of the AGAR available for purchase by any person on payment of a reasonable sum.
- Ensure that Sections 1, 2 and 3 of the published AGAR remain available for public access for a period of not less than 5 years from the date of publication.

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## Fee

We enclose our fee note for the review, which is in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd. Please arrange for this to be paid **at the earliest opportunity**.

Additional charges are itemised on the fee note, where applicable. These arise where either:

- we were required to issue chaser letters and/or exercise our statutory powers due to a failure to provide an AGAR; or
- we had to seek clarification and/or correction to supporting documentation due to a mistake or omission by the smaller authority; or
- it was necessary for us to undertake additional work.

**Please return the remittance advice with your payment, which should be sent to: PKF Littlejohn LLP, Ref: Credit control (SBA), 5<sup>th</sup> Floor, 15 Westferry Circus, Canary Wharf, London, E14 4HD.** Please include the reference NH0174 or Oundle Town Council as a reference when paying by BACS.

## Timetable for 2020/21

The timetable for this year was exceptional due to the impact of Covid-19. Next year we plan to set a submission deadline for the return of the completed AGAR Part 3 and associated documents (or Certificate of Exemption) in the usual way and this is expected to be Thursday 1 July 2021. It is anticipated that the instructions will be sent out during March 2021, subject to arrangements for the 2020/21 AGARs and Certificates of Exemption being finalised by SAAA. Our instructions will cover any changes about which smaller authorities need to be aware.

The timetable amendments introduced as a result of the exceptional Covid-19 circumstances apply to 2019/20 only. The arrangements for next year are expected to revert to those set out in the Accounts and Audit Regulations 2015 but if there are any changes arising from updates to the statutory requirements, you will be notified in good time.

- The smaller authority must inform the electorate of a single period of 30 working days during which public rights may be exercised. This information **must be published at least the day before** the inspection period commences;
- The inspection period **must** include the first 10 working days of July 2021, i.e. 1 to 14 July inclusive. In practice this means that public rights may be exercised:
  - at the earliest, between Thursday 3 June and Wednesday 14 July 2021; and
  - at the latest, between Thursday 1 July and Wednesday 11 August 2021.

As in previous years, in order to assist you in this process we plan to include a pro forma template notice with a suggested inspection period on our website. On submitting your AGAR and associated documentation, as was the case for this year, we will need you to either confirm that the suggested dates have been adopted or inform us of the alternative dates selected.

## Feedback on 2019/20

Please note that if you wish to provide feedback, our satisfaction survey template can be used, which is available on our website: [https://www.pkf-littlejohn.com/sites/default/files/24\\_satisfaction\\_survey\\_2019-20.docx](https://www.pkf-littlejohn.com/sites/default/files/24_satisfaction_survey_2019-20.docx)

Yours sincerely



PKF Littlejohn LLP