

Euxton Parish Council

Notice of conclusion of audit Annual Return for the year ended 31 March 2020

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)

1. The audit of accounts for **Euxton Parish Council** for the year ended 31 March 2020 has been completed and the accounts have been published.

2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of **Euxton Parish Council** on application to:

The Clerk, Euxton Parish Council
9 Ambleside Avenue, Euxton, PR7 6NX
01257 234004 clerk@euxtoncouncil.org.uk

By appointment only

3. Copies will be provided to any person on payment of £0.06p for each copy of the Annual Governance & Accountability Return.

Announcement made by: DEBRA PLATT, CLERK

Date of announcement: (e) 20 JANUARY 2021

SBA<sba@pkf-l.com>

10:55

To clerk@euxtoncouncil.org.uk Copy **SBA**

6 attachments

- [PKF variances form1920.pdf](#) (101.8 KB)
- [AssetList201920.pdf](#) (73.0 KB)

Dear Mrs Platt

Thank you for sending through the attached documents and for the explanations provided below.

I can confirm that had the attached information, along with the accompanying email been provided prior to us issuing our report, it would not have been necessary to have raised the except for matters and other matters in our report, assuming the error in Section 2, Box 6 was amended. Unfortunately, we are not allowed to reissue our report once it has been issued. However we accept that it was an error on our part for not updating the contact details, previously provided, that lead to us trying to contact the Council on an old email address and therefore closing the file based on the fact that no response had been received. We apologise for this and confirm that the database has been updated for the correct details.

Please feel free to publish a copy of this email alongside our report, in recognition and explanation for the matters raised.

Kind regards

Kerry

Kerry Cutting | Engagement Lead

PKF

sba@pkf-l.com

For and on behalf of

PKF Littlejohn LLP

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United Kingdom

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PKF Littlejohn LLP, Chartered Accountants

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Final External Auditor Report and Certificate 2019/20 in respect of Euxton Parish Council LA0075

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.

External auditor report 2019/20

On 29 November 2020, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2020. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

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 was not accurately completed before submission for review:

- Section 2, Box 7 for the prior year does not agree to Boxes 1+2+3-(4+5+6) and an adequate explanation has not been provided by the smaller authority.
- The figures in Section 2, Box 6 of the prior year comparative column do not agree to the prior year final signed AGAR and no evidence was provided in explanation when requested.

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

The smaller authority has not provided:

- an adequate explanation for the variance between the prior and current year values in Boxes 3 and 9 of Section 2
- an adequate explanation for the difference between Section 2, Boxes 7 and 8

External auditor certificate 2019/20

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2020.



PKF Littlejohn LLP
30/11/2020

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PKF Littlejohn LLP • 15 Westferry Circus • Canary Wharf • London E14 4HD

Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

EUXTON PARISH COUNCIL
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' means that this authority:	
	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.
			✓	

*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:


20/8/2020 DD/MM/YY

and recorded as minute reference:

6.6 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.EUXTONCOUNCIL.ORG.UK AUTHORITY WEBSITE ADDRESS

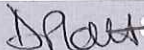
Section 2 – Accounting Statements 2019/20 for

EUXTON PARISH COUNCIL
ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	139483	364,769	<i>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.</i>
2. (+) Precept or Rates and Levies	159000	165190	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	228966	31263	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	61,935	72536	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	101,745	93954	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	364769	394732	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	360105	377641	<i>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.</i>
9. Total fixed assets plus long term investments and assets	908,443	918,366	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>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>
		✓	

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

 SIGNATURE REQUIRED

Date 2018/20 DD/MM/YY

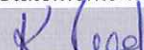
I confirm that these Accounting Statements were approved by this authority on this date:

2018/20 DD/MM/YY

as recorded in minute reference:

6.7 MINUTE REFERENCE

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

 SIGNATURE REQUIRED

Section 3 – External Auditor Report and Certificate 2019/20

In respect of **Euxton Parish Council LA0075**

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 smaller authority has submitted its AGAR and supporting documentation prior to 30 November 2020; however, we have not been able to complete our review work in time to enable the smaller authority to publish the required documentation in line with statutory requirements. Once we have completed our review a final report will be provided with the certificate of completion detailing any qualifications and 'other' matters.

An invoice for the standard annual review fee (and chaser letter charges where they apply) has been issued with this interim certificate; however, this interim invoice does not fall due for payment until we certify completion and issue our final report and certificate. Should we receive challenge correspondence before we have certified completion, any additional fees arising from additional work required as a result of that correspondence will be invoiced with the certificate of completion; where no additional fees apply a zero invoice will be issued on completion. Both the interim and final invoices do not fall due for payment until we issue our final invoice with the certificate of completion.

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

Please see above.

3 External auditor certificate 2019/20

We 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:

We have received the AGAR and supporting documentation but we have not been able to complete our review work prior to 30 November 2020.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

29/11/2020

* 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)