

# Annual Governance and Accountability Return 2020/21 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 2020/21

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 must be completed by the authority's internal auditor.
  - Sections 1 and 2 must 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 on the authority website/webpage **before 1 July 2021**.
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 2021**. 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 2021
  - 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 2020/21

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 the authority website/webpage:

Before 1 July 2021 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 2020/21**, approved and signed, page 4
- **Section 2 - Accounting Statements 2020/21**, approved and signed, page 5

Not later than 30 September 2021 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.

# Annual Internal Audit Report 2020/21

EN Horden Parish Council

horden.parish.durham.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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. If the authority has an annual turnover not exceeding £25,000, it 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).	✓		
<b>O. (For local councils only)</b> 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

08/03/2021 30/03/2021 DD/MM/YYYY

Name of person who carried out the internal audit

Stephen Carter OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

S Carter JRE REQUIRED

Date

14/05/2021

\*If the response is 'no' please 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).

## Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

HORDEN 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' 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:

09/06/21

and recorded as minute reference:

HAC21/22/03TE

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

Chairman

*[Signature]* SIGNATURE REQUIRED

Clerk

*[Signature]* SIGNATURE REQUIRED

horden.parish@durham.gov.uk @GE ADDRESS

**Horden Parish Council**  
**Annual Governance Statement for Year Ended 31<sup>st</sup> March 2021**

**This document supports Section 1 of the Council’s Annual Governance Statement for 2020/21 and sets out the actions that Horden Parish Council have taken during the financial year to answer ‘Yes’ to each assertion.**

1	<p>We have put into place arrangements for effective financial management during the year, and for the preparation of the accounting statements.</p>	Yes	<ul style="list-style-type: none"> <li>• The Council have considered and prepared their budget in a timely manner before setting a precept prior to the commencement of the financial year (HPC 19/20/109 – 5<sup>th</sup> December 2019).</li> <li>• The Council monitor performance against its budget, reviewing Income and Expenditure Reports, and supplementary report of the RFO at each Meeting of the Finance and General Purposes Committee, taking corrective action where necessary.</li> <li>• The Council review their Strategic Plan periodically, supplied with actual costs by the RFO, to remedy any under or over spends and review priorities accordingly within the budgets set.</li> <li>• The Council consider their earmarked reserves, general reserves and financial risk assessments periodically and prior to commencing any significant projects or long term commitments. If the Council’s financial priorities change mid financial year the Council review their existing budgets, reserves and reprioritise their Strategic Plan accordingly.</li> <li>• The Council have appointed a RFO in accordance with Section 151 of the Local Government Act 1972.</li> <li>• The Council are satisfied that its Responsible Finance Officer has determined a system of financial controls and discharged their duties under Regulation 4 of the Accounts and Audit Regulations 2015, via effective financial reporting to the Council throughout the financial year and up to date accounting records. This is verified by Independent Internal Audit Key Financial Audits.</li> <li>• The RFO has reconciled the Council’s bank accounts for each cashbook on a monthly basis, this has been verified by two Members of the authority by signature.</li> <li>• The Council have no investments.</li> <li>• Year End closedown and preparation of Statement of Accounts will be completed by the RFO in compliance with statutory obligations and proper practices.</li> <li>• The Council’s General Reserve Policy, in accordance with their Medium Term Financial Strategy, is to maintain a minimum of 25% (three months) of their Budget Net Expenditure.</li> <li>• The Council reviewed the level and purpose of their General and Earmarked Reserves in December 2020 (HPC 20/21/068).</li> </ul>
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2	We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	Yes	<ul style="list-style-type: none"> <li>• The Council have in place approved Standing Orders and Financial Regulations governing how they operate, which incorporate the manner in which tenders are invited.</li> <li>• The Council's Standing Orders and Financial Regulations are reviewed at least once annually.</li> <li>• Arrangements to safeguard public money controls are in place. The Council authorise all payments, two Member Signatures sign all cheques and authorise BACS payments in accordance with the Council's Financial Regulations, and the Finance &amp; General Purposes Chairman oversees all payments for accuracy.</li> <li>• Financial Regulations include formal and clear instructions for the making of payments and authorisation of payments by Officers.</li> <li>• All bank transfers and 'sweeps' have been reported to Council.</li> <li>• The Council have an Anti-fraud and Corruption Policy in place.</li> <li>• The Council have a Cash Handling Policy in place.</li> <li>• The Council do not have any bank or credit cards.</li> <li>• The Council have approved all bank mandates (F&amp;GP 20/21/044).</li> <li>• The Council have approved all authorised bank signatories (HPC20/21/011).</li> <li>• The Council's Financial Risk Register includes provision for monitoring of the RFO's performance, knowledge and training needs, which may be required from time to time.</li> <li>• Remuneration payable to all employees has been in accordance with the National Joint Council for Local Government Services. The Council received the remuneration payable to all employees in 2020/21 3<sup>rd</sup> September 2020 (HPC 20/21/028).</li> <li>• The Council maintain their own payroll with IRIS Payemaster, which ensures accuracy and legitimacy of payments of salaries and wages, and associated liabilities. Payroll arrangements and responsibilities are included in the Council's Financial Standing Orders. Verified by Independent Internal Audit Key Financial Audits.</li> <li>• The Council provides employees with access to the Local Government Pension Scheme and has met its obligations in relation to Pension Reform and Automatic Enrolment.</li> <li>• The RFO has managed the quarterly VAT Returns in a timely manner and complied with Making Tax Digital.</li> <li>• The Council have an Asset Register, which includes disposal and acquisition dates and values. The Council's Asset Register, disposals, acquisitions and total value was</li> </ul>
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			<p>approved by Council 4<sup>th</sup> February 2021 (HPC 20/21/082).</p> <ul style="list-style-type: none"> <li>• The Council have an Asset Management Policy and Procedure (approved by Council HPC 20/21/099).</li> <li>• Loan repayments were factored into the 2020/21 Budget and are included in the Council's five-year Medium Term Financial Strategy.</li> <li>• The Council have a three-year Service Level Agreement with Durham County Council for the provision of Independent Internal Audit Services, 2020/21 being the final year. The Council reviewed their Internal Audit arrangements and scope of work approving a further three-year Service Level Agreement with Durham County Council in March 2021 (HPC 20/21/098). The Council are satisfied that Internal Audit is an independent management of its financial controls and procedures.</li> </ul>
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.	Yes	<ul style="list-style-type: none"> <li>• The Council have appropriate decision making processes to ensure its activities fall within its powers to act.</li> <li>• The Minutes reference the appropriate Power exercised on payment of donations.</li> <li>• The Internal Auditor is satisfied that the Council have not taken any decision in 2020/21 that exceeds its powers or contravenes any laws, regulations or proper practices.</li> <li>• The Council do not exercise General Power of Competence.</li> <li>• The Council amended and approved Standing Orders accordingly to allow for remote meetings under the Local Authorities and Police and Crime Panels (Coronavirus)(flexibility of Local Authority and Police and Crime Panel Meetings)(England and Wales Regulations 2020) to comply with new requirements.</li> <li>• The Council have discharged their responsibility to publish financial information in accordance with the Local Government Transparency Code 2015 as its turnover exceeds £200,000.</li> <li>• The Council are subscribed to advisory bodies including County Durham Association of Larger Councils, SLCC, NAC and NALC and receive regular updates on legislation changes and updates.</li> <li>• The Council maintain a Training Budget for Members and Officers to access training opportunities and develop their skills and knowledge.</li> </ul>
4	We have provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	Yes	<ul style="list-style-type: none"> <li>• The authority provided for the exercise of public rights, set out in Sections 26 and 27 of the Local Audit and Accountability Act 2014.</li> <li>• In accordance with Part 5 of the Accounts and Audit Regulations 2015 the RFO published, on the Council's website and noticeboards, Section 1 and 2 of the Annual Governance and Accountability Return, a declaration that the status of the statement of accounts is 'unaudited' and a statement that sets out details of how public rights can be</li> </ul>

			<p>exercised, as set out in Regulation 15(2)(b), which includes the period of exercise of public rights.</p> <ul style="list-style-type: none"> <li>• The above were approved by Council 6<sup>th</sup> August 2020 and published 7<sup>th</sup> August 2020 (within four days of the Statement of Accounts being approved by Council). The period lasted 30 working days from 1<sup>st</sup> September 2020 to 12<sup>th</sup> October 2020 and included the first working day of September 2020 in accordance with The Accounts and Audit (Coronavirus)(Amendment) Regulations 2020.</li> <li>• The External Auditor completed the audit on 6<sup>th</sup> November 2020. The RFO received the completed audit via email on 6<sup>th</sup> November 2020.</li> <li>• In accordance with Regulation 16 of the Accounts and Audit Regulations 2015 the RFO published the conclusion of the external auditor's limited assurance review of the Annual Governance and Accountability Return, together with relevant accompanying information on the Council's website and public places on 9<sup>th</sup> November 2020.</li> </ul>
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.	Yes	<ul style="list-style-type: none"> <li>• The Council have an approved Risk Management Policy and Strategy.</li> <li>• The Council have a Risk Management Committee to oversee the aims and objectives of the Council's strategic and financial risks. The Terms of Reference of the Risk Management Committee include identify, assess, record and manage risk ratings in further detail and report back its findings and recommendations to full council.</li> <li>• Strategic and Financial Risk Registers and ratings have been assessed and addressed by Full Council on two separate occasions in 2020/21 (October 2020 and March 2021)</li> <li>• Appropriate Risk Management has been verified by Internal Audit in 2020/21.</li> </ul>
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	Yes	<ul style="list-style-type: none"> <li>• The Council entered their third year, of a three-year Service Level Agreement, for the provision of Internal Audit Services from Durham County Council in 2020/21.</li> <li>• The Key Financial Systems Internal Audit Terms of Reference evaluated the Councils risk management, control and governance processes.</li> <li>• The RFO took all necessary steps to facilitate the work of the Internal Auditor, including making available all relevant documents and records and supplying any information or explanations required.</li> </ul>
7	We took appropriate action on all matters raised in reports from the internal and external audit.	Yes	<ul style="list-style-type: none"> <li>• The Council received and accepted the External Auditor's Report at their Meeting 3<sup>rd</sup> December 2020. There were no recommendations arising from the report (HPC 20/21/066).</li> <li>• The Council received and accepted the Internal Auditor's Reports at their Meeting 20<sup>th</sup> May 2021. There were no matters arising or recommendations from the two substantial reports (HPC 21/22/023).</li> </ul>

8	We have 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.	Yes	<ul style="list-style-type: none"> <li>• The council have a 28 year commitment to a loan repayment of £26,072 per annum for a £500,000 PWLB loan paid to the Council in 2016 for the development of their cemetery.</li> <li>• The Council have an outstanding dispute with a debtor for a total of £18,408. A settlement was reached between the parties in April 2021.</li> </ul>
9	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	<ul style="list-style-type: none"> <li>• Horden Recreation Ground Charity and the Council operate different accounting systems, the financial transactions of the Charity do not form part of the Council's accounts and do not form part of the Council's Accounting Statements in Section 2 of the Annual Governance and Accountability Return.</li> <li>• Horden Recreation Ground Charity has a separate bank account to the Council.</li> <li>• Meetings of the Trustee take place separately from those of the Council. Separate notices, agendas and minutes are kept.</li> <li>• Horden Recreation Ground Charity has its own Asset Register.</li> <li>• Horden Recreation Ground Key Financial Systems are subject to a separate Internal Audit.</li> <li>• Horden Recreation Ground Charity Income and Expenditure is approved by Trustees and reported to the Charity Commission annually.</li> </ul>

**This Annual Governance Statement is approved by Horden Parish Council on;**

Date; 09/06/2021

Minute Reference; HPC 21/22/037

Signed by the Chair where approval is given;



Signed by the Clerk where approval is given;





## Section 2 – Accounting Statements 2020/21 for

### HORDEN PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	155,634	301,828	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	503,917	522,843	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	223,155	222,824	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	363,943	347,711	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	26,072	26,072	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	190,863	245,163	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	301,828	428,549	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	297,388	422,123	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	731,286	732,357	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	463,396	450,486	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"/>	<input 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

*S. G. Crane* REQUIRED

Date

21/04/21

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

09/06/21

as recorded in minute reference:

HPC21/22/038/CE

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

*W. M. Crane* SIGNATURE REQUIRED

## Section 3 – External Auditor's Report and Certificate 2020/21

In respect of

HORDEN PARISH COUNCIL

### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

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 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor's limited assurance opinion 2020/21

(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 2020/21

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 2021.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY