

## 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.

Milton Abbas 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: £17,273 R AMOUNT £00,000

Total annual gross expenditure for the authority 2020/21: £11,934 R AMOUNT £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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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



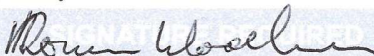
28/06/2021

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

28/06/2021

Signed by Chairman

Date



28/06/2021

as recorded in minute reference:

28th June 2021 Minute 3

Generic email address of Authority

miltonabbas@dorset-aptc.gov.uk

Telephone number

07917 300847

\*Published web address

www.miltonabbaspc.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

Milton Abbas Parish Council

www.miltonabbaspc.org.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.	N/A		
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).	✘		✓
<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

04/06/2021

Name of person who carried out the internal audit

Mrs R Darkin-Miller LLB(Hons) BFP FCA

Signature of person who carried out the internal audit



Date

23/06/2021

\*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).

**Internal Auditor note on test C:**

The Accounts and Audit Regulations 2015 require that the Council must review the risk assessment each year, and that the findings of the review must be considered by members of the authority meeting as a whole.

The Clerk noted that the document was reviewed by Councillors by email in July 2020 (during the Coronavirus lockdown), but that it was not subsequently formally adopted or updated on the website. I have, therefore, assessed the test as a 'fail'.

**Internal Auditor note on test N:**

In order to test compliance with the Council's requirement for the exercise of public rights, I checked to see that the authority complied with the publication requirements for the AGAR 2019/20. Before 01/09/20, the Council was required to publish ss1&2 of the 2019/20 AGAR (the Annual Governance Statement and accounts), along with the public rights notice and a note that the AGAR was unaudited. I confirmed by visual inspection that it published this information within deadline.

The 2020/21 AGAR introduced an additional element of the test, which required internal auditors to also check that the Council published the notice of conclusion of audit, and ss1-3 of the AGAR (including the external audit report) once the external audit was completed and before the deadline of 30/11/20. Neither Councils nor auditors were advised of this requirement until after the deadline, and the Council has no website audit trail such that retrospective proof is not possible. The Council's website as at 04/06/21 contains a copy of the notice of conclusion of audit, and ss1-3 of the 2019/20 AGAR. The notice was dated 25/11/20. This indicates that the Council complied with the publication requirements for the notice of conclusion of audit.

I have, therefore, responded 'not covered' on this test.



R Darkin-Miller LLB (Hons) BFP FCA 23/06/21

## Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

Milton Abbas 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.
			✓	

\*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:

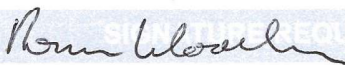
28/06/2021

and recorded as minute reference:

28th June 2021 Minute 5

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

Chairman



Clerk



### 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
	✓	

www.miltonabbaspc.org.uk

PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2020/21 for

### Milton Abbas Parish Council

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	20,555	39,438	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	15,700	15,700	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	25,920	1,573	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	3,212 <i>RESTATED</i>	3,212	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	19,525 <i>RESTATED</i>	9,550	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	39,438	43,949	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	39,438	43,949	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	51,575	51,576	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	0	0	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.  <i>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 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 28/06/2021

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

28/06/2021

as recorded in minute reference:

28th June 2021 Minute 6

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

*[Signature]* REQUIRED

Milton Abbas Parish Council Asset Register

Land

DESCRIPTION	LOCATION	DATE ACQUIRED	VALUE
Jane's Wood	Hillside on north side of The Street	2003	£10,000.00
Millennium Green	Adj. to Playpark at Catherine's Well	1993	£5,000.00
Seymour Woodland	0.75 acre at top of The Street, to the north of Luccombe Hill.	1993	£500.00
Land at Catherine's Well	1.73 hectares/4.27 acres North of CW	Dec-11	£1.00
<b>TOTAL</b>			<b>£15,501.00</b>

Street Furniture

DESCRIPTION	LOCATION	DATE ACQUIRED	PURCHASE COST	CURRENT COST
5 seats (3 with plaques)	Outside Church	Not known	£1,057.00	
1 seat	Outside Post Office	Not known	£355.00	
Trissie Vanston bench	Old Village Hall Site	2005	£434.00	
2 picnic tables	Old Village Hall site	2002		£748.00
Noticeboard	Blandford Road	2009	£355.00	
Noticeboard	Outside church	Not known		£500.00
1 Picnic Table	Playpark	Not known		£374.00
1 Bench	Playpark	Not known		£500.00
Bus Shelter	Blandford Road	1993	£1,523.00	
Bandstand/Meeting Point with Electricity Supply	Millennium Green	Oct-17	£1.00	
Brick BBQ point	Millennium Green	Oct-17	£1.00	
2 Wooden picnic benches	Millennium Green	Oct-17	£1.00	
4 Fixed Wooden Benches (With Back)	Millennium Green	Oct-17	£1.00	
10 Fixed Wooden Benches (Without backrest)	Millennium Green	Oct-17	£1.00	
<b>TOTAL</b>				<b>£5,851.00</b>

TOTAL INSURANCE VALUE OF STREET FURNITURE - £25,738.49

Playpark, Catherine's Well, Milton Abbas

DESCRIPTION	LOCATION	DATE ACQUIRED	PURCHASE COST (exc VAT)
Double swing & seats	Playpark	1993	£934.00
Clatterbridge	Toddler Area	2002	£741.00
Chain & Pole	Toddler Area	2002	£237.00
Wobbly balance beam	Toddler Area	2002	£162.00
Playhouse & slide	Toddler Area	2002	£1,795.00
2 Springers	Toddler Area	2002	£1,100.00
Stepping logs	Toddler Area	2002	£309.00
Youth shelter	Over 12s Area	2004	£2,700.00
Fun box	Skatepark	2004	£1,500.00
Jump box	Skatepark	2004	£2,050.00
Quarter pipe	Skatepark	2004	£3,100.00
<b>TOTAL</b>			<b>£14,628.00</b>

TOTAL INSURANCE VALUE OF PLAY EQUIPMENT - £23,455.62

Sports Equipment

DESCRIPTION	LOCATION	DATE ACQUIRED	PURCHASE COST
Combined Football/Basketball goals with attached wide-end walls	Ballcourt Area)	2003	£5,956.00
Wooden fencing to Skatepark & Ballcourt area	Skatepark & Ballcourt Area	2004	£1,621.00
<b>TOTAL</b>			<b>£7,577.00</b>

Total insurance value of Sports Equipment - £8,373.21

Mowers, Machinery & Equipment

DESCRIPTION	LOCATION	DATE ACQUIRED	PURCHASE COST
Lawn Mower	Home of resident	2008	£780.00
Large Metal Shipping Container serving as Lockup	Millennium Green	Oct-17	£1.00
John Deere Ride on Mower X155R	Millennium Green	Oct-17	£1.00
Oleo Mac Serie G Push Mower Briggs & Stratton Quantum	Millennium Green	Oct-17	£1.00
<b>TOTAL</b>			<b>£783.00</b>

Total Insurance Value of Mowing Equipment - £3000

Gates & Fencing

DESCRIPTION	LOCATION	DATE ACQUIRED	PURCHASE COST
Gates & Fencing	Playpark	?	£1,370.00
Wooden fencing to Skatepark & Ballcourt area	Skatepark & Ballcourt Area	2004	£1,621.00
<b>TOTAL</b>			<b>£2,991.00</b>

Total insurance value of Gates & Fencing - £4,275.67

BT Kiosk

DESCRIPTION	LOCATION	DATE ACQUIRED	PURCHASE COST
Redundant BT Kiosk to be repurposed	Catherine's Well DT11 OBL	11/01/2021	£1.00
<b>TOTAL</b>			<b>£1.00</b>

Total insurance value of BT Kiosk tbc

Office Equipment

DESCRIPTION	LOCATION	DATE ACQUIRED	CURRENT COST
HP Envy Photo 7130 AIO W printer	Clerk's home	Mar-19	£61.63
Filing Cabinet	Clerk's home	2011	£1.00
<b>TOTAL</b>			<b>£62.63</b>

TOTAL INSURANCE VALUE OF OFFICE EQUIPMENT £100



Community Speedwatch Equipment

DESCRIPTION	LOCATION	DATE ACQUIRED	PURCHASE COST
Speed Detector, Reflective vests, clicker counter and warning signs	Residents Home	2014	£300.00
MSID Vario Radar Speed Sign with Solar Charging Capability	The Street, Milton Abbas 1month out of 3 (*1/3 Share with Wstickland)	Feb-19	£831.67
<b>TOTAL</b>			<b>£1,131.67</b>

TOTAL INSURANCE VALUE OF CSW EQUIPT £300

Defibrillators

DESCRIPTION	LOCATION	DATE ACQUIRED	PURCHASE COST
ZOLL AED Plus Lay responder Defibrillator, with alarm, Heating, responder kit, sealed cabinet & Wall mounting	St James Church, Milton Abbas	Jul-18	£1,508.00
ZOLL AED Plus defibrillator & Call Push Rescue Training Kit	Doctors Surgery, Catherine's Well	Jan-19	£600.00
DefiSign / Aivia 200 Outdoor Cabinet	Doctors Surgery, Catherine's Well	May-19	£389.00
<b>TOTAL</b>			<b>£2,497.00</b>

TOTAL INSURANCE VALUE OF CSW EQUIPT £300

Grit Bins & Spreaders

DESCRIPTION	LOCATION	DATE ACQUIRED	PURCHASE COST
Heavy Duty Grit bin 400L x 2	C Well & Surgery	17/10/2013	£260.00
DCC Grit Bin		27/01/2017	£1.00
Earthway 2040P Plus Spreader	Residents Home	17/10/2013	£292.00
<b>TOTAL</b>			<b>£553.00</b>

Total Value of Assets

£51,576.30

Milton Abbas Parish Council  
 Bank Reconciliation  
 Year ended 31 March 2021

Bank Accounts

Current A/C	Lloyds	30-90-92	00594862	35,147	
Playpark A/C	Lloyds	30-90-92	01292789	9,395	
Reserve	Nationwide	1005/704	050 135	<u>1,159</u>	
					45,701

Less Unpresented Cheque No.

1298	283.67	
1299	46.08	
1300	240.00	
1301	283.67	
1302	13.14	
1303	236	
143	650	
		1,752

Total 43,949

Figure in Box 8, Section 1 of Annual Return 43,949

Does total equal Box 8 in Section 1 of Annual Return? Yes

Milton Abbas Parish Council  
Explanation of Significant Variances 2020/2021

Box No.	This Yr <sup>(1)</sup> £	Last Yr <sup>(2)</sup> £ RESTATED	Diff <sup>(3)</sup> £	Diff <sup>(4)</sup> (%) ±	Explain (if <sup>(3)</sup> > £200 & <sup>(4)</sup> > 15%) (Y or N)	Explanation (Ensure each explanation is quantified)	Amount £	Amount £
1) Balances Brought Forward	39,438	20,555						
2) Precept	15,700	15,700	0	0 N				
3) Total Other Receipts	1,573	25,920	-24,347	-94 Y		Receipts in 2019/2020 not received in 2020/2021 VAT rebate on 2018/2019 Play Park expenditure NP Grant 2019/2020	15802 8965	24767
4) Staff Costs	3,212	3,212	0	0 N				
5) Loan Interest/Cap repmts	nil	nil						
6) All other Payments	9,550	19,525	-9,975	-51 Y		One off Expenditure 2019/2020 Play Park equipment refurbishment Net effect of 2018/2019 conations paid in 2019/2020 Clerk's expenses previously shown in Staff Costs Decrease in NDP expenditure (recoverable from Grants)	3469 985 130 5245	9829
7) Balances Carried Forward	43,949	39,438	4,511	11 Y		See Reserves Tab		
8) Total Value of cash and short term investments	43,949	39,438				Variance explanation not required		
9) Total Fixed Assets plus other long term investments & Assets	51,576	51,575	1	0 N				
10) Total Borrowings	nil	nil						

- (1) Column for this year's figure  
(2) Column for last year's figure  
(3) Column (1) – Column (2)  
(4) (Column (1) – Column (2)) ÷ Column (2)

### Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

£                      £                      £

#### Earmarked reserves:

Legal Fees	2000
Capital Investment	8000
Maintenance of Land	1000
Devolved Services	1500
NDP Grant	487
CSW	200
Street Naming	150
BT Kiosk	500
Play Park	8745
	<u>22582</u>

General reserve                      21,367                      21367

Total reserves (must agree to Box 7)                      43949