

SHILLINGSTONE PARISH COUNCIL

AUDIT DOCUMENTS 2021-2022

These documents are unaudited at publication date

- 1) Internal Audit Report
- 2) Annual Governance Statements 2021-2022
- 3) Accounting Statements 2021-2022
- 4) Bank Reconciliation
- 5) Reserves Explanation
- 6) Explanation of Variances
- 7) Dates for the Exercise of Public Rights
- 8) External Auditor Details

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

+44 (0)20 7516 2200

David Green, Parish Clerk 10th June 2022

Annual Internal Audit Report 2021/22

SHILLINGSTONE PARISH COUNCIL

<https://shillingstone-pc.gov.uk/>

During the financial year ended 31 March 2022, 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 2021/22 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 2020/21, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")</i>			✓
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. (For local councils only) 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

30/09/2021 25/06/2022

Name of person who carried out the internal audit

J P CONSULTANTS

Signature of person who carried out the internal audit

Date 05/06/2022

*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 2021/22

We acknowledge as the members of:

SHILLINGSTONE 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 2022, 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.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
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.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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
	✓		<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

*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:

09/06/2022

and recorded as minute reference:

Shillingstone PC minutes June 2022

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

Chairman

Clerk

<https://shillingstone-pc.gov.uk>

Section 2 – Accounting Statements 2021/22 for

SHILLINGSTONE PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	86,326	91,466	<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i> <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	32,250	32,250	<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	11719 <i>pc</i> 12,286	8,813	<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	7,797	8,268	<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	2,719	2,719	<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	28313 <i>pc</i> 28,880	39,657	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	91,466	81,885	<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	91,466	81,885	<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	127,980	135,672	<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	21,504	19,125	<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	N/A
	✓		
<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i> <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 2022 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

09/06/2022

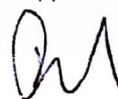
I confirm that these Accounting Statements were approved by this authority on this date:

09/06/2022

as recorded in minute reference:

Shillingstone PC minutes June 2022

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



Bank reconciliation – pro forma

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree with the column headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a credit and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative numbers.

Name of smaller authority: **SHILLINGSTONE PARISH COUNCIL**

County area (local councils and parish meetings only): **DORSET**

Financial year ending 31 March 2022

Prepared by (Name and Role): **David Green Parish Clerk & RFO**

Date: **30/04/2022**

	£	£
Balance per bank statements as at 31/3/22:		
Lloyds	5,000.4	
NW - Instant	5,651.6	
NW - 95 day	71,232.9	
		81,885.0
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/3/22 (enter these as negative numbers)		
item 1		-
Add: any un-banked cash as at 31/3/xx		
		-
Net balances as at 31/3/22 (Box 8)		81,885.0

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:			
Tennis Court	250		
Recreation Ground	405		
Play Equip	4703.5		
Trees	92		
White Pit S.106 reserve	60557.57		
Reading Room	3189.2		
Defibrillator	284.76		
		69482.03	
General reserve	12402.97		
		12402.97	
Total reserves (must agree to Box 7)			81885

Explanation of variances – pro forma

Name of smaller authority: **SHILLINGSTONRE PARISH COUNCIL**

County area (local councils and parish meetings only): **DORSET**

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2020/21 £	2021/22 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	86,326	91,466				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	32,250	32,250	0	0.00%	NO		
3 Total Other Receipts	12,286	8,813	-3,473	28.27%	YES		
4 Staff Costs	7,797	8,268	471	6.04%	NO		
5 Loan Interest/Capital Repayment	2,719	2,719	0	0.00%	NO		
6 All Other Payments	28,880	39,657	10,777	37.32%	YES		
7 Balances Carried Forward	91,466	81,885			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS	
8 Total Cash and Short Term Investments	91,466	81,885				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	127,380	135,672	7,692	6.01%	NO		
10 Total Borrowings	21,504	18,125	-2,379	11.06%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

SHILLINGSTONE PARISH COUNCIL					
2021/22 Detailed explanation of variances					
		2020/2021	2021/2022	Difference	
Income					
1076	Precept	£ 32,250.00	£ 32,250.00	£ -	
115	VAT on Receipts	£ 7,562.00	£ 3,419.00	-£ 4,143.00	Reduced VAT reayment
1000	Rec Grd Donations	£ 3,027.00	£ 187.00	-£ 2,840.00	Contribution from tennis club in 2020/21
1001	CilCA Course contributions	£ 250.00	£ -	-£ 250.00	CilCA course in 2020/21 only
1003	Speed Survey cost contribution	£ -	£ 125.00	£ 125.00	
1005	Grants	£ -	£ 720.00	£ 720.00	War Memorila Grant in 2021/22
1010	Allotment Rent	£ 561.00	£ 561.00	£ -	
1020	Wayleaves	£ 19.00	£ 19.00	£ -	
1078	Defibrillator funding	£ -	£ 3,476.00	£ 3,476.00	Fundraising for defib in 2021/22
1090	Interest	£ 300.00	£ 306.00	£ 6.00	
1091	Insurance Proceeds	£ 567.00	£ -	-£ 567.00	Insurance claim in 2020/21 only
		£ 12,286.00	£ 8,813.00	-£ 3,473.00	See variance summary
Expenditure					
515	VAT on Payments	£ 2,763.00	£ 3,460.00	£ 697.00	Increased VAT paid - project costs
4103	Clerks Allowance	£ 180.00	£ 180.00	£ -	
4107	Mileage	£ 298.00	£ 270.00	-£ 28.00	
4110	Payroll	£ 150.00	£ 150.00	£ -	
4120	Stationery	£ 23.00	£ 58.00	£ 35.00	
4122	Telephone/Internet	£ -	£ 83.00	£ 83.00	
4124	Website	£ 1,446.00	£ 168.00	-£ 1,278.00	Maintenance only in 2021/22
4125	Mobile App	£ 420.00	£ 420.00	£ -	
4126	Postage	£ 10.00	£ 2.00	-£ 8.00	
4128	Office Expenses	£ 185.00	£ 45.00	-£ 140.00	
4130	Hall Hire	£ -	£ 200.00	£ 200.00	No hall hre in 2021/22
4132	Subscriptions	£ 378.00	£ 390.00	£ 12.00	
4134	Insurance	£ 1,789.00	£ 1,841.00	£ 52.00	
4136	Audit and bank charges	£ 400.00	£ 300.00	-£ 100.00	
4138	Accounting	£ 124.00	£ 124.00	£ -	
4140	ICO	£ -	£ 35.00	£ 35.00	
4142	computer	£ 75.00	£ 62.00	-£ 13.00	
4200	Rents	£ 453.00	£ 453.00	£ -	
4205	Water	£ 102.00	£ 86.00	-£ 16.00	
4210	Other	£ -	£ 178.00	£ 178.00	
4300	Rec Grd Grass Cutting	£ 3,996.00	£ 3,996.00	£ -	
4302	Rec Grd Strimming	£ -	£ 160.00	£ 160.00	
4303	Rec Grd Hedges	£ 565.00	£ 379.00	-£ 186.00	
4305	Rec Grd Trees	£ -	£ 978.00	£ 978.00	3 year tree survey & work in 2021/22
4307	Rec Grd Other	£ 6,813.00	£ 523.00	-£ 6,290.00	New tennis court netting in 2020/21
4320	Pav Repairs and Maintenance	£ 2,504.00	£ 1,608.00	-£ 896.00	Reduced repair costs in 2021/22
4321	Pav Utilities	£ 736.00	£ 1,110.00	£ 374.00	Additional heating resumed use in 2021/22
4322	Pav Other	£ 14.00	£ -	-£ 14.00	
4324	Pavilion cleaning	£ 696.00	£ 1,707.00	£ 1,011.00	Cleaning resumed fully in 2021/22
4330	Mow Shed Repairs/Maintenanc	£ 155.00	£ 1,250.00	£ 1,095.00	Roof repairs in 2021/22
4340	Play Inspections	£ 68.00	£ 168.00	£ 100.00	
4341	Play Maintenance	£ 607.00	£ 3,063.00	£ 2,456.00	Repainting & repairing in 2021/22
4342	Play Other	£ 110.00	£ 418.00	£ 308.00	New bench seat in 2021/22
4360	War Mem Repairs & Maintenan	£ -	£ 1,432.00	£ 1,432.00	Restoration/cleaning in 2021/22
4371	White Pit Inspections	£ 68.00	£ 143.00	£ 75.00	
4372	White Pit Repairs & Maintenan	£ 395.00	£ 134.00	-£ 261.00	reduced maintenance
4373	White Pit Insurance	£ -	£ 25.00	£ 25.00	
4374	White Pit Other	£ 156.00	£ 309.00	£ 153.00	
4381	Street Furniture Other	£ -	£ 4,394.00	£ 4,394.00	Village Gates purchased
4382	Allotments maintenance	£ 1,244.00	£ 50.00	-£ 1,194.00	New fencing in 2020/21
4400	Lengthsman	£ -	£ 3,185.00	£ 3,185.00	Not charged in 2020/21
4402	Footpath Repairs & Maintenan	£ -	£ 315.00	£ 315.00	New repair costs
4410	Highways	£ -	£ 1,079.00	£ 1,079.00	Traffic surveys in 2021/22

4411 Defibrillator equipment	£ -	£ 2,882.00	£ 2,882.00	New equipment purchase
4420 Chairmans Allowance	£ 25.00	£ 25.00	£ -	
4423 Legal, Plan, Prof Fees	£ 35.00	£ 235.00	£ 200.00	Legal searches re Church Field in 2021/22
4427 Courses & Training	£ 855.00	£ 301.00	-£ 554.00	Reduced training cost, no CilCA in 2021/22
4430 S 137	£ 45.00	£ 50.00	£ 5.00	
4431 Other Powers	£ 1,000.00	£ 1,235.00	£ 235.00	Additional donation in 2021/22
	£ 28,880.00	£ 39,657.00	£ 10,777.00	<u>See variance summary</u>

Smaller authority name: **SHILLINGSTONE PARISH COUNCIL**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement 30/04/2022 (a)</p> <p>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.</p> <p>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 2022, these documents will be available on reasonable notice by application to:</p> <p>(b) David Green, Parish Clerk 32 Field Close Sturminster Newton DT10 1QW clerk@shillingstone-pc.gov.uk</p> <p>commencing on (c) Monday 13 June 2022</p> <p>and ending on (d) Friday 22 July 2022</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• 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. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>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:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) David Green, RFO</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

SHILLINGSTONE 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 2022, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
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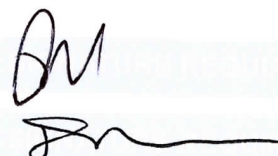
and recorded as minute reference:

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Clerk



<https://shillingstone-pc.gov.uk>

Section 2 – Accounting Statements 2021/22 for

SHILLINGSTONE PARISH COUNCIL

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	✓		
			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 certify that for the year ended 31 March 2022 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

09/06/2022

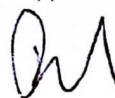
I confirm that these Accounting Statements were approved by this authority on this date:

09/06/2022

as recorded in minute reference:

Shillingstone PC minutes June 2022

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



Section 3 – External Auditor Report and Certificate 2021/22

In respect of

Shillingstone Parish Council – D00138

1 Respective responsibilities of the body and the auditor

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 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor report 2021/22

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:

The AGAR was not accurately completed before submission for review. The AGAR had to be sent back for amendment.

3 External auditor certificate 2021/22

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 2022.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature



Date

19/08/2022

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)