

Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

Scarisbrick 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 2020, that:

	Agreed		
	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
			✓

*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:

17/8/20

and recorded as minute reference:

MIN 20/192

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

Chairman

Clerk

Original signatures redacted.

Other information required by the Transparency Codes (not part of Annual Governance Statement)

Authority web address

www.scarisbrick.today WEBSITE ADDRESS

SCARISBRICK PARISH COUNCIL

Annual Governance Statement 2019/20 - Explanations of negative responses.

Assertion 2:

The Council's annual review of fixed assets is normally conducted in March in conjunction with a report detailing the conclusions of the Council's annual asset inspection. This informs the annual insurance renewal which is due in June.

The inspection was delayed this year due to the coronavirus outbreak. However, the review of fixed assets has since taken place and adjustments were thereby incorporated into the Council's insurance schedule.

Assertion 6:

The Council approved an audit plan and appointed an internal auditor for the 2019/20 financial year. Proper practice also requires that all necessary steps are taken to facilitate the work of those conducting the internal audit, including making available all relevant documents and records. In his report the auditor comments that the terms of the audit plan have not been followed by the RFO and this appears to revolve mainly around the supply of documentation described above.

The Council's audit plan requires an interim (non-statutory) audit to be performed in October which takes the form of a limited assurance review of financial records. However, the interim audit was not performed because the auditor was not provided with the required documentation by the RFO. However, the statutory end-of-year audit has been satisfactorily concluded and commented upon accounts that have been maintained to a high standard and which provided a clear audit trail.

The Council is currently in the process of recruiting a new RFO. Early training of the new incumbent will be made available as necessary to ensure compliance with governance procedures, including timely provision of financial records for audit requirements. Key events will also be diarised as an *aide memoire*.