



FULL COUNCIL – MAY 2024

ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN

1. Report Summary

- 1.1 This report presents the Annual Governance Statement and the Annual Accounting Statements to Full Council, for the financial year 2023/24, in the form of the Annual Governance and Accountability Return (AGAR), attached at **Appendix A**.

2. Requirements of the AGAR

- 2.1 Smaller authorities are required by law under the Accounts and Audit Regulations 2015 to prepare accounting statements for the year ended 31 March 2024 in the form required by proper practices, as provided in the Joint Panel on Accountability & Governance (JPAG) Practitioners' Guide.
- 2.2 The regulations require the smaller authority to carry out a review of the effectiveness of the system of internal control and prepare the Annual Governance Statement (AGS). The smaller authority must also ensure that, prior to 1 July 2024, it submits a completed and approved AGAR to the External Auditor.
- 2.3 The AGS must be approved prior to the Accounting Statements with the correct order of business on the agenda, and this must be evidenced by the meeting minute references and/or dates.

3. Annual Governance Statement (AGS)

- 3.1 In accordance with the Regulations, the Council must consider the internal audit work performed and the internal audit arrangements in place between 1 April 2023 and 31 March 2024.
- 3.2 The Interim Audit undertaken in November 2023, provided the opinion that: "Our sample testing did not uncover any errors or misstatements that are required to be reported to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.....It is therefore clear the council takes governance, policies and procedures seriously and I am therefore pleased to report that overall, the systems and procedures you have in place are fit for purpose."
- 3.3 The Interim Audit Report was presented to Full Council on 13 December 2023.
- 3.4 In addition to the assurance provided by the Internal Auditor, Councillors can be reassured that the Council has in place arrangements for ensuring that its business is conducted in accordance with the law, regulations and proper practices, and that public money is

safeguarded and properly accounted, due to the Council's adherence to the AGS assertions, as detailed in **Appendix B**.

4. Accounting Statements

4.1 The Final Internal Audit undertaken in April 2024 provides that: "our sample testing did not uncover any errors or misstatements that require reporting to the external auditor..... nor did we identify any significant weaknesses in the internal controls such that public monies would be put at risk. It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose.....It is therefore our opinion that the systems and internal procedures at Landford Parish council are well established and followed."

4.2 Full Council should note that no audit findings have been raised in the final audit report, and so there are no recommendations for action.

5 Order of Business

5.1 In accordance with the Accounts and Audit Regulations 2015, the Annual Governance Statement must be approved prior to the Accounting Statements, with the correct order of business on the agenda, and this must be evidenced by the meeting minute references and date.

5.2 In advance of this meeting of the Full Council, the RFO has signed and dated Section 2 – Accounting Statements 2023/24 of the AGAR Form 3 as required by the Regulations.

5.3 At this approval meeting, Full Council must, in the following order:

- Consider the findings of the review by the members meeting as a whole;
- Approve the AGS by resolution in advance of approving the Accounting Statements;
- Consider the Accounting Statements by the members meeting as a whole;
- Approve the Accounting Statements by resolution; and
- Ensure the Accounting Statements are signed and dated by the person presiding at the meeting at which that approval is given.

6. Recommendation

It is recommended that Councillors follow the order of business as specified in paragraph 5.3 and as laid down in the Accounts and Audit Regulations 2015 and consider and approve the AGAR accordingly.

7 Appendices

Appendix A - Annual Governance and Accountability Return

Appendix B – Annual Governance Statement Assertions