

Annual Governance and Accountability Return 2018/19 Part 1

To be completed by Parish Councils and other smaller authorities* (that are able to declare that they have had no financial transactions in the year of account 2018/19).

Guidance notes on completing Part 1 of the Annual Governance and Accountability Return 2018/19

Smaller authorities that have had no financial transactions in the year of account 2018/19 **must**

1. Complete the attached **Declaration of No Accounts**
2. Return a copy to the external auditor **either** by email **or** by post (not both).
3. Publish on a website a copy of the **Declaration of No Accounts BEFORE 1 July 2019**

Note: It is a legal requirement that you do so. Smaller authorities are required by the Accounts and Audit Regulations 2015 and the Transparency Code for Smaller Authorities to publish certain documents on a public website.

Please note that the authority cannot complete this Part 1 Declaration of No Accounts if the authority:

- either received income or incurred expenditure in the year ending 31 March 2019; or
- was issued with a public interest report or received a statutory recommendation in relation to the year ending 31 March 2018.

In those circumstances, the authority **must** complete Annual Governance and Accountability Return **Part 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*

Declaration of No Accounts - AGAR Part 1

To be completed by all smaller authorities that are able to declare that they had **no financial transactions** in the year of account 2018/19

BOURNEMOUTH, CHRISTCHURCH AND POOLE SHADOW AUTHORITY

1. I confirm that the above named smaller authority neither received any income nor incurred any expenditure* and had no financial transactions to record in the books of account in the year ended 31 March 2019.

Yes

No

Note – if you answer NO you **must** complete an Annual Governance and Accountability Return 2018/19, Part 3, and not this certificate.

2. Annual gross income for the authority 2018/19 (if NIL enter 0) 0
3. Annual gross expenditure for the authority 2018/19 (if NIL enter 0) 0
4. I confirm that the balance held as at 31 March 2019 is (Insert total from all bank statement(s) + petty cash) 0
5. I note that it is a **statutory requirement** that Parish Councils and other smaller authorities should publish a copy of this Certificate to inform local electors that there were no financial transactions during the year ending 31 March 2019.
6. I note that a copy of this certificate must be published **before 1 July 2019** and confirm I am aware of this requirement.

By signing this **Declaration of No Accounts** I also confirm that:

- In relation to the preceding financial year (2017/18), 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 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.

Signed by the Chairman or Responsible Financial Officer (RFO) of the Authority

Date



29/03/19

Chairman or RFO of the Authority

ADAM RICHENS
BOROUGH OF POOLE
CIVIC CENTRE
POOLE
BH15 2RU

Telephone number

01202-633183

Email

a.richens@poole.gov.uk

ONLY a copy of this Declaration of Nil Accounts should be returned by email to your external auditor by Friday 5 April 2019:

**Mazars LLP,
Salvus House, Aykley Heads,
Durham DH1 5TS
www.local.councils@mazars.co.uk**

* Income or expenditure includes any items of £1 or more.

External Auditor Report and Certificate 2018/19

In respect of

ENTER NAME OF AUTHORITY

1 Respective responsibilities of the body and the auditor

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 2019; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2018/19

(Except for the matters reported below)* on the basis of our review of the Annual Governance and Accountability Return, in our opinion the information in 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 2018/19

We certify/do not certify* that we have completed our review 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 2019.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

Date

*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)

