

Explanation of “No” response to Assertion 4 of 2020/21 Annual Governance Statement

The 2020/21 Detailed Guidance Notes state that:

“if an ‘other’ matter was raised on the external auditor report for 2019/20 regarding the period for the exercise of public rights during 2019, the smaller authority must answer ‘No’ to Assertion 4 of the 2020/21 Annual Governance Statement.”

The External Auditor Report and Certificate 2019/20 noted in Other Matters:

“that Sections 1 and 2 of the Annual Governance and Accountability Return were approved on 11/06/2020 but that the public rights period did not commence until 01/09/2020. The period set is not strictly in contravention of the timing permitted under the legislation introduced as a result of Covid-19, but it should be noted that this year’s extension to allow later public inspection was intended to allow for authorities who were not able to approve their AGAR until as late as the statutory deadline of 31 August 2020. Regulation 12 (3) of the Accounts and Audit Regs 2015 (signing and approval of the statement of accounts for Category 2 authorities) requires the Responsible Financial Officer, as soon as practicable after the date on which the authority complies with regulation 12 (2c) (re. accounts approved and signed following meeting), to do the following on behalf of the smaller authority:

a) commence the period for the exercise of public rights in accordance with regulation 14 and regulation 15; and

b) notify the local auditor of the date on which that period was so commenced.

We fully appreciate the difficulties arising as a result of coronavirus restrictions; however, please consider the requirements of the Accounts and Audit Regulations 2015, when setting the date for the approval of the AGAR in relation to the public rights period in future years.”

This query was raised prior to the completion of the External Auditor Report and Certificate 2019/20 and the following response was supplied:

The main reason that Disley Parish Council decided to commence the Public Rights at the latest available date was, that since the start of the Coronavirus outbreak, the Council had only been having full Council meetings every two months. Previously, the Council held monthly meetings. As RFO, I was concerned that if there had been any issues regarding the AGAR raised by Council on 11/06/2020, it would be the following Council meeting on 13/08/2020 before the AGAR could be approved. Also, at the time of the Council meeting on 11/06/2020 we had not received the results of the Internal Audit so, again, I was concerned that if this raised issues, Council would not be meeting until 13/08/2020 to discuss. I subsequently realised that I could, and should, have changed the Public Rights dates to start as soon after the AGAR had been approved by the Council as possible. This has been noted for 2021/22 as evidenced by the use of the suggested Public Rights dates of Monday 14th June to Friday 23rd July 2021.

This explanation was acknowledged by the external auditor as clearing the query.

Richard Holland
Parish Clerk and RFO
Disley Parish Council
23/04/2021