

CAMBOURNE TOWN COUNCIL
District of South Cambridgeshire

Council Meeting 3rd October 2023

- 10 Annual Governance and Accountability Return:** To receive a report from PKF Littlejohn LLP on the Annual Governance and Accountability Return for the year ending 31st March 2023. The External Auditors have inspected the return and supporting documents which Cambourne Town Council submitted.

PKF Littlejohn LLP stated that no matters have come to their attention giving cause for concern or other matters in part 2 of Section 3 and have duly signed part 3 (copy attached for information).

The External Auditors have raised no issues, so there are no actions that require to be taken.

The Council is required to place the following items on the Town Council Web site and on the notice boards.

1. The Notice of Conclusion of Audit has been published on the Councils web site and on the Council's, notice boards (copy attached).
2. Sections 1, 2 &3 of the Annual Governance and Accountability Return for the year ending 31st March 2023 (copy attached).

Also attached is the:

3. PKF Littlejohn LLP covering Letter.

RECOMMENDATIONS:

That the Annual Governance and Accountability Return for the year ending 31st March 2023, External Auditor Report and Certificate Section 3 be received and note that no actions are required to be addressed by Cambourne Town Council.

Cambourne Town Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2023

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
<p>1. The audit of accounts for Cambourne Town Council for the year ended 31 March 2023 has been completed and the accounts have been published.</p>	<p>This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.</p>
<p>2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Cambourne Town Council on application to:</p> <p>(a) <u>JOHN VICKERY, CAMBOURNE TOWN CLERK, TOWN COUNCIL OFFICE, THE HUB, HIGH STREET GREAT CAMBOURNE CB23 6GW</u></p> <p>(b) <u>MONDAY - THURSDAY 9.00 - 17.00</u> <u>FRIDAY 9.00 - 16.00</u></p>	<p>(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR</p> <p>(b) Insert the hours during which inspection rights may be exercised</p>
<p>3. Copies will be provided to any person on payment of £ <u>1</u> (c) for each copy of the Annual Governance & Accountability Return.</p>	<p>(c) Insert a reasonable sum for copying costs</p>
<p>Announcement made by: (d) <u>JOHN VICKERY, TOWN CLERK</u></p>	<p>(d) Insert the name and position of person placing the notice</p>
<p>Date of announcement: (e) <u>28th SEPTEMBER 2023</u></p>	<p>(e) Insert the date of placing of the notice</p>

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

CambourneTown 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 2023, 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:

20/06/2023

and recorded as minute reference:

CTC /M 235 3.2

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

Chairman

Ruth Poulton

Clerk

[Signature]

Cambournetowncouncil.gov.uk ICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for

CambourneTown Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	811,864	671,794	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.
2. (+) Precept or Rates and Levies	551,700	582,895	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,196,909	504,267	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	465,211	520,716	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.
5. (-) Loan interest/capital repayments	33,906	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	1,389,562	965,477	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	671,794	272,763	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	121,661	99,413	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.
9. Total fixed assets plus long term investments and assets	8,428,778	10,777,168	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.
10. Total borrowings	500,000	500,000	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 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

16/06/2023

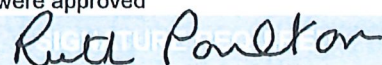
I confirm that these Accounting Statements were approved by this authority on this date:

20/06/2023

as recorded in minute reference:

CTC/M 235 3.3

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



Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of

Cambourne Town Council - CA0042

1 Respective responsibilities of the auditor and the authority

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 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2022/23

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:

None.

3 External auditor certificate 2022/23

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 2023.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature



Date

22/09/2023



Mr J Vickery
Cambourne Town Council
The Hub
Cambourne Community Centre
High Street
Cambourne
Cambs
CB3 6GW

DDI:
+44 (0)20 7516 2200

Email:
sba@pkf-l.com

Date:
25 September 2023

Our Ref:
CA0042

SAAA Ref:
SB01637

**Cambourne Town Council
Completion of the limited assurance review for the year ended 31 March 2023**

Dear Mr Vickery

We have completed our review of the Annual Governance & Accountability Return (AGAR) for Cambourne Town Council for the year ended 31 March 2023. Please find our external auditor report and certificate (Section 3 of the AGAR Form 3) included for your attention as an attachment to the email containing this letter along with a copy of Sections 1 and 2 of the AGAR, on which our report is based.

The external auditor report and certificate details any matters arising from the review. The smaller authority must consider these matters and decide what, if any, action is required.

Action you are required to take at the conclusion of the review

The Accounts and Audit Regulations 2015 (SI 2015/234) set out what you must do at the conclusion of the review. In summary, you are required to:

- Prepare a "Notice of conclusion of audit" which details the rights of inspection, in line with the statutory requirements. We attach a pro forma notice you may use for this purpose (a Word version is available on request).
- Publish the "Notice" along with the certified AGAR (Sections 1, 2 & 3) before 30 September, which must include publication on the smaller authority's website. (Please note that when the statute and regulations were amended in 2014 and 2015, they did not include a requirement for the length of time for which that the "Notice" must be published. The previous statute required 14 days; but it is now up to the authority to make this decision).
- Keep copies of the AGAR available for purchase by any person on payment of a reasonable sum.
- Ensure that Sections 1, 2 and 3 of the published AGAR remain available for public access for a period of not less than 5 years from the date of publication.

Fee

We enclose our fee note, on page 4 of this attachment, for the limited assurance review, which is in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd which can be found at <https://saaa.co.uk/fees.html>. This fee is statutory, must be paid and is due immediately on receipt of invoice, please arrange for this to be paid **at the earliest opportunity**.

Additional charges are itemised on the fee note, where applicable. These arise where either:

- we have had to issue chaser letters and/or exercise our statutory powers due to a failure to provide an AGAR by the submission deadline; or
- it was necessary for us to undertake additional work.

Please return the remittance advice with your payment, which should be sent to: PKF Littlejohn LLP, Ref: Credit control (SBA), 5th Floor, 15 Westferry Circus, Canary Wharf, London, E14 4HD. Please include the reference CA0042 or Cambourne Town Council as a reference when paying by BACS.

Timetable for 2023/24

Next year we plan to set a submission deadline for the return of the completed AGAR Form 3 and associated documents (or Certificate of Exemption) in the usual way and this is expected to be Monday 1 July 2024. It is anticipated that the instructions will be sent out during March 2024, subject to arrangements for the 2023/24 AGARs and Certificates of Exemption being finalised by Smaller Authorities' Audit Appointments Limited (SAAA). Our instructions will cover any changes about which smaller authorities need to be aware.

- The smaller authority must inform the electorate of a single period of 30 working days during which public rights may be exercised. This information **must be published at least the day before** the inspection period commences;
- The inspection period **must** include the first 10 working days of July 2024, i.e. 1 to 12 July inclusive. In practice this means that public rights may be exercised:
 - at the earliest, between Monday 3 June and Friday 12 July 2024; and
 - at the latest, between Monday 1 July and Friday 9 August 2024.

As in previous years, in order to assist you in this process we plan to include a pro forma template notice with a suggested inspection period on our website. On submitting your AGAR and associated documentation, as was the case for this year, we will need you to either confirm that the suggested dates have been adopted or inform us of the alternative dates selected.

We would like to draw your attention to a change within the Practitioners' Guide 2023 which is mandatory for the 2023/24 period. Paragraph 1.26 relates to the requirements in relation to Assertion 3 and states '*Email management - every authority should have an email account that belongs to the council and to which the council has access – this ideally would be a .gov.uk or .org.uk address or could be an address linked to the council website.*' In order to answer yes to Assertion 3 in the 2023/24 Annual Governance Statement the local authority should ensure that it has an email address that complies with this requirement and if it does not already it should do so urgently.

Feedback on 2022/23

Please note that if you wish to provide feedback, our satisfaction survey template can be used, which is available on our website on this page: <https://www.pkf-l.com/services/limited-assurance-regime/useful-information-and-links/>

Yours sincerely

PKF Littlejohn LV

PKF Littlejohn LLP

Cambourne Town Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2023

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

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<p>Announcement made by: (d) _____</p>	<p>(d) Insert the name and position of person placing the notice</p>
<p>Date of announcement: (e) _____</p>	<p>(e) Insert the date of placing of the notice</p>



Mr J Vickery
Cambourne Town Council
The Hub
Cambourne Community Centre
High Street
Cambourne
Cambs
CB3 6GW

Our ref CA0042
SAAA Ref SB01637
Invoice No. SB20232339
VAT No. GB 440 4982 50
Email: sba@pkf-l.com
Date: 25 September 2023

INVOICE

Professional services rendered in connection with the following:

Limited assurance review of Annual Governance & Accountability Return for year ended 31 March 2023	£2,100.00
Additional charges (where applicable) as detailed on attached appendix A	£0.00
Additional fees (where applicable) as detailed by separate cover	£0.00
TOTAL NET	£2,100.00
VAT @ 20%	£420.00
TOTAL PAYABLE	£2,520.00

THIS IS A STATUTORY FEE WHICH MUST BE PAID. PAYMENT IS DUE ON RECEIPT OF INVOICE

The fees and charges are in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd which can be found at <https://saaa.co.uk/fees.html>

For payments by cheque, please return the remittance advice with your payment to:
PKF Littlejohn LLP, Credit Control (SBA), 5th Floor, 15 Westferry Circus, Canary Wharf, London E14 4HD

For payments by credit transfer, our bank details are:-

HSBC Bank plc
Address: 1-3 Bishopsgate, London, EC2N 3AQ
Sort Code: 40-02-31
Account number: 11070797
Account Name: PKF Littlejohn LLP
Please include CA0042 or Cambourne Town Council as the reference.

For account queries, contact sba@pkf-l.com

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

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