

# Annual Governance and Accountability Return 2019/20 Part 2PM

**ONLY to be completed on behalf of PARISH MEETINGS OF PARISHES NOT HAVING PARISH COUNCILS, where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to certify themselves as exempt from a limited assurance review.**

## Guidance notes for Parish Meetings on completing Part 2PM of the Annual Governance and Accountability Return 2019/20

1. Every Parish Meeting in England where the higher of all gross income or gross expenditure was £25,000 or less **must**, following the end of each financial year, complete Part 2PM of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the Parish Meeting:
  - a) does not meet the qualifying criteria for exemption; or
  - b) does not wish to certify itself as exempt
2. Parish Meetings where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** that the Parish Meeting **completes**:
  - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both) **no later than 30 June 2020**. Failure to do so will result in reminder letter(s) for which the Parish Meeting will be charged £40 +VAT for each letter; and
  - b) The **Annual Governance and Accountability Return (Part 2PM)** which is made up of:
    - **Annual Internal Audit Report (page 4)** to be completed by the Parish Meeting's internal auditor.
    - **Section 1 – Annual Governance Statement (page 5)** to be completed and approved by the Parish Meeting.
    - **Section 2 – Accounting Statements (page 6)** to be completed and approved by the Parish Meeting.**NOTE: Parish Meetings certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The Parish Meeting **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved and published or displayed **before 1 July 2020**.

## Publication Requirements

Parish Meetings **must** publish or display various documents as required by the Accounts and Audit Regulations 2015, and the Local Audit (Smaller Authorities) Regulations 2015. Parish Meetings without a website must display the documents in the local area for 14 days. These include:

- **Certificate of Exemption**, page 3
- **Section 1 – Annual Governance Statement 2019/20**, page 5
- **Section 2 – Accounting Statements 2019/20**, page 6
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

## Limited Assurance Review

Provided that the Parish Meeting certifies itself as exempt, and completes and publishes the documents listed in the preceding section headed 'Publication Requirements', there is **no** requirement for the Parish Meeting to have a limited assurance review.

Any Parish Meeting may, however, request a limited assurance review. In these circumstances the Parish Meeting should not certify itself as exempt and should not complete the Certificate of Exemption. Instead it should complete Part 3PM of the Annual Governance and Accountability Return 2019/20 and return it to the external auditor for review together with the supporting documentation requested by the external auditor.

The cost to the Parish Meeting for the review will be **£200 +VAT**.