

Annual Governance and Accountability Return 2017/18 Part 1

To be completed only by smaller authorities* that are able to declare that they have had no financial transactions in the year of account 2017/18 and certify themselves exempt from a limited assurance review.

Guidance notes on completing Part 1 of the Annual Governance and Accountability Return 2017/18

Smaller authorities that have had no financial transactions in the year of account 2017/18 **must**

1. Complete the attached certificate, **Certificate of Exemption and Declaration of No Accounts**
2. Return a copy to the external auditor
3. Publicly display or publish a copy of **Certificate of Exemption and Declaration of No Accounts**

However, if the authority cannot complete this Part 1 Certificate of Exemption and Declaration of No Accounts the authority **must** instead complete an Annual Governance and Accountability Return Part 2 or Part 3.

Note

If the authority:

- either received income or incurred expenditure in the year ending 31 March 2018; or
- was issued with a public interest report or received a statutory recommendation in the year ending 31 March 2017; or
- was not in existence before 1 April 2014

then the authority **cannot** complete this Part 1 Certificate of Exemption and Declaration of No Accounts. The authority **must** instead complete Part 2 or Part 3 of the Annual Governance and Accountability Return.

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 Local Audit and Accountability Act 2014*

Certificate of Exemption and Declaration of No Accounts

To be completed by all smaller authorities that are able to declare that they had no financial transactions in the year of account 2017/18 and certify themselves exempt from a limited assurance review.

ENTER NAME OF 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 2018.

Yes

No

Note – if you answer NO you **must** complete an Annual Governance and Accountability Return 2017/18, either Part 2 or Part 3, and not this certificate.

- | | |
|---|----------|
| 2. Annual gross income for the authority 2017/18 (if NIL enter 0) | 0,000.00 |
| 3. Annual gross expenditure for the authority 2017/18 (if NIL enter 0) | 0,000.00 |
| 4. I confirm that the balance held as at 31 March 2018 is £
(Insert total from all bank statement(s) + petty cash) | 0,000.00 |
5. I note that it is a statutory requirement that local councils, Internal Drainage Boards and other smaller authorities should display or publish a copy of this Certificate to inform local electors that there were no financial transactions during the year ending 31 March 2018.
6. I note that a copy of this certificate must be displayed **before 2 July 2018** and confirm this will be done.

By signing this **Certificate of Exemption and Declaration of No Accounts** you are also confirming that:

- The authority has been in existence since before 1st April 2014
- In relation to the preceding financial year (2016/17), 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 RFO of the Authority

Date

SIGNATURE REQUIRED

DD/MM/YY

Chairman or RFO of the Authority

ENTER NAME AND ADDRESS
CHAIRMAN OR RFO OF THE AUTHORITY

Telephone number

Email

TELEPHONE NUMBER

EMAIL ADDRESS REQUIRED

This Certificate of Exemption should be returned as soon as possible after certification to your external auditor:

**Mazars LLP,
Salvus House, Aykley Heads,
Durham DH1 5TS**

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

Certificate of Exemption and Declaration of No Accounts

To be completed by all smaller authorities that are able to declare that they had no financial transactions in the year of account 2017/18 and certify themselves exempt from a limited assurance review.

ENTER NAME OF 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 2018.

Yes

No

Note – if you answer NO you **must** complete an Annual Governance and Accountability Return 2017/18, either Part 2 or Part 3, and not this certificate.

- | | |
|---|----------|
| 2. Annual gross income for the authority 2017/18 (if NIL enter 0) | 0,000.00 |
| 3. Annual gross expenditure for the authority 2017/18 (if NIL enter 0) | 0,000.00 |
| 4. I confirm that the balance held as at 31 March 2018 is £
(Insert total from all bank statement(s) + petty cash) | 0,000.00 |
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 - 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 RFO of the Authority

Date

SIGNATURE REQUIRED

DD/MM/YY

Chairman or RFO of the Authority

ENTER NAME AND ADDRESS
CHAIRMAN OR RFO OF THE AUTHORITY

Telephone number

Email

TELEPHONE NUMBER

EMAIL ADDRESS REQUIRED

This Certificate of Exemption should be returned as soon as possible after certification to your external auditor:

ENTER NAME AND ADDRESS
OF EXTERNAL AUDITOR

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