

ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2020/21

Summary: To present the Annual Governance and Accountability Return (AGAR) and bank reconciliation for 2020/21.

Recommendation: That the Executive Committee agrees the AGAR and bank reconciliation and recommends for approval by the Board.

Report by: Ann Wyatt – Head of Finance

Background

1. The Accounts and Audit Regulations 2015 require the Board to prepare its annual accounts in accordance with proper practice. From 2018/19, Conservation Boards have been specifically covered by the formal guidance issued annually by the Joint Panel on Accountability and Governance “*Governance and Accountability for Local Councils – A Practitioners Guide*”. The guide sets out proper practice for the preparation of the Board’s Statement of Accounts and its Annual Governance and Accountability Return (AGAR). The Board it is required by law to:
 - approve the AGAR and submit it to the external auditor by 30 June 2021;
 - publish the unaudited AGAR on its website by 1 July 2021; and
 - publish the audited AGAR by 30 September 2021.

Section 1 of AGAR 2020/21

2. The formal Annual Governance Statement forms Section 1 of the AGAR and contains a series of statements which the Board is asked to approve. Board Officers believe that the answer to all of the points should be in the affirmative.

Section 2 of AGAR 2020/21

3. Whilst the Board chooses to prepare and publish a Statement of Accounts for its own purposes it is also required to prepare Accounting Statements for the year in the form required by proper practice (Section 2 of the AGAR). These Accounting Statements, set out in the form of Section 2 of the AGAR, are attached at Appendix A.

Bank Reconciliation

4. As part of the approval process, the external auditor also requires the Board to review the organisation’s year-end bank reconciliation in a specified format. This is attached at Appendix B.

Supporting Papers:

Appendix A. Annual Governance and Accountability Return 2020/21 (Part 3)

Appendix B. Bank Reconciliation as at 31 March 2021

MAY 2021