

## **Brean Parish Council SO0031 - Explanatory notes for external auditor**

### **Section 1 – Annual Governance Statement 2020/21**

As per the external auditors' report last year, the authority has not ticked yes to statement 4 due to a one day miscalculation on the period of exercise of public rights as the August bank holiday was not taken into account.

The authority has provided for the correct number of days for the exercise of public rights in 2021/22.

### **Section 2 - Accounting Statements 2020/21**

Section 4 Staff Costs and Section 6 All other payments have been restated for 2019/20 due to the change of reporting basis as per the Practitioners' Guide 2020.

### **Annual Internal Audit Report 2020/21**

Item K – the authority did not certify itself as exempt in 2019/20; therefore this was ticked “not covered” as it is irrelevant to this authority.

Item L – item ticked as “not covered” as the authority has an income of between £25,000 and £200,000. Therefore the Transparency Code for Smaller Authorities does not apply to this authority and internal audit does not cover this item.

Item M – explained above in Section 1