

<b>DIGNITY AT WORK POLICY</b>	
<b>1.</b>	<b>POLICY STATEMENT</b>
1.1	<b><i>Bursledon Parish Council will not tolerate bullying or harassment of any of its employees, councillors or volunteers by councillors, employees, volunteers, contractors, visitors to the Parish Council or members of the public. The Parish Council is committed to the elimination of any form of intimidation in the workplace</i></b>
1.2	This policy reflects the spirit in which the Parish Council intends to undertake all its business and outlines the specific procedures available to all employees, councillors and volunteers to protect them from bullying and harassment. This policy should be read in conjunction with the Parish Council's policies on Equality, Disciplinary, Grievance, Councillor/Officer Working Protocol and the Code of Conduct for Councillors.
1.3	The Parish Council will issue this policy to all employees, councillors and volunteers.
1.4	Everyone who meets the Parish Council has a responsibility to ensure that their conduct towards others does not harass or bully or in any way demean the dignity of others.
1.5	If unacceptable behaviour is observed, then anyone can challenge the perpetrator and ask them to stop. Effective management of behaviour will usually include feedback based on objective evidence, with dialogue occurring on a face to face basis in confidential surroundings.
<b>2</b>	<b>COUNCILLORS (ELECTED MEMBERS)</b>
2.1	Councillors undertake on accepting office to comply with the provisions of the Bursledon Parish Council Code of Conduct.  The Code contains obligations (such as the requirement to treat people with respect and to do nothing to bring the Council or the councillors' office into disrepute).  Breach of these obligations may render the councillor liable to investigation by the Eastleigh Borough Council Monitoring Officer.
2.2	If a breach of the Code is found this will be dealt with in the following way. <ul style="list-style-type: none"> <li>• Reporting the breach to the Monitoring Officer at Eastleigh Borough Council.</li> <li>• Reporting the breach to the Parish Clerk for consideration for informal resolution.</li> <li>• If an informal resolution cannot be found, the Parish Clerk will report the breach to the Monitoring Officer</li> <li>• The Parish Clerk reserves the right to refer any matter direct to the Monitoring Officer.</li> </ul>
2.3	Councillors will on some occasions carry out some of their duties in the workplace and will meet the Councils' employees.
2.4	Councillors will be expected to conduct themselves in a way that is consistent both with the provisions of their Code and, where applicable, the contents of this Policy.
<b>3</b>	<b>WHAT IS COVERED BY THIS POLICY: DEFINITIONS</b>
3.1	<b>Bullying:</b> <b><i>“offensive, abusive, intimidating or insulting behaviour, abuse of power through means that undermine humiliate, denigrate or injure the recipient.”.</i></b>

3.2	<p><b>Harassment:</b>  <i>“unwanted conduct related to a relevant protected characteristic, which has the purpose or effect of violating an individual’s dignity or creating an intimidating, hostile, degrading, humiliating or offensive environment for that individual.”</i></p>
3.3	<p>This usually covers, but is not limited to, harassment on the grounds of sex, marital status, sexual orientation, race, colour, nationality, ethnic origin, religion, belief, disability or age.</p>
3.4	<p>Bullying or harassment may be by an individual against an individual (perhaps by someone in a position of authority such as a manager or supervisor) or involve groups of people. It may be obvious or insidious.</p> <p>Whatever form it takes, it is unwarranted and unwelcome to the individual.</p>
3.5	<p>These definitions are derived from the ACAS guidance on the topic and the Equality Act 2010.</p>
3.6	<p>They are generally evidenced by a pattern of conduct, rather than being related to one-off incidents. This is often characterised by low level and repeated action.</p>
3.7	<p>Bullying and harassment in the workplace can lead to poor morale, low productivity and poor performance, sickness absence, mental health issues, lack of respect for others, increased staff turnover, damage to the Parish Council’s reputation and ultimately, legal proceedings against the Parish Council including payment of legal fees and potentially unlimited compensation.</p>
3.8	<p><b>Examples</b></p> <p>Bullying and harassment is most likely to be complained about when individual elected members or members of the public criticise Parish Council employees, volunteers or other councillors, often without objective evidence and in environments which are open to the public such as Parish Council meetings or by way of blogs, Facebook comments, Twitter, other social media (“cyber bullying”).</p> <p>Other examples of unacceptable behaviour are as follows (this list is not exhaustive):</p> <ul style="list-style-type: none"> <li>• Spreading malicious rumours;</li> <li>• insulting someone;</li> <li>• ridiculing or demeaning someone;</li> <li>• exclusion or victimisation;</li> <li>• unfair treatment;</li> <li>• overbearing supervision or other misuse of position or power;</li> <li>• unwelcome sexual advances;</li> <li>• making threats or comments about job security without foundation;</li> <li>• making threats of physical violence against a person or their family;</li> <li>• deliberately undermining a competent worker by overloading work and/or constant criticism;</li> <li>• blaming a person for others’ mistakes,</li> <li>• preventing an individual’s promotion or training opportunities.</li> </ul>
3.9	<p>Bullying and harassment may occur face-to-face, in meetings, through written communication, including electronic communication such as e-mail or on social media, by telephone or through automatic supervision methods. It may occur on or off work premises, during work hours or non-work time.</p>

4.	<b>THE LEGAL POSITION</b>
4.1	<p>Councils have a duty of care towards all their workers and liability under common law arising out of the Employment Rights Act 1996 and the Health and Safety at Work Act 1974.</p> <p>If an employer fails to act reasonably regarding this duty of care by allowing bullying or harassment to continue unchallenged an employee may decide to resign and claim 'constructive dismissal' at an Employment Tribunal.</p>
4.2	<p>Under the Equality Act 2010 bullying or harassment related to one of the protected characteristics covered by the Act (age, gender, marital status, sexual orientation, race, religion, belief, colour, disability) can be considered unlawful discrimination which could lead to an Employment Tribunal claim for discrimination against the corporate employer, the council and the perpetrator(s) as individual named Respondents.</p>
4.3	<p>The legal definition of "Third Party Harassment" has been introduced which makes the employer vicariously liable for harassment from other parties such as parishioners, contractors etc. and it must take reasonable steps to manage such situations which could include seeking legal redress on behalf of an employee or member of the council.</p> <p>Third Party harassment occurs when employees experience harassment from third parties such as clients or visitors, and it is the employer's duty to protect their employees in such cases. Failure to take reasonable steps to deal with third-party harassment of staff can leave employers open to tribunal claims.</p>
4.4	<p>In addition, the Criminal Justice and Public Order Act 1994 and Protection from Harassment Act 1997 created a criminal offence of harassment with a fine and/or prison sentence as a penalty and a right to damages for the victim.</p>
4.5	<p>A harasser may be personally liable to pay damages if a victim complains to an Employment Tribunal on the grounds of discrimination.</p>
4.6	<p>The 1997 Act was originally designed to assist in stalking situations, but case law has demonstrated that it can be relevant to employment disputes, for instance: employers can be vicariously liable for harassment received in the workplace.</p> <p>When the conduct is viewed as 'serious' or 'oppressive and unacceptable', a 'course of conduct' needs to be established, but that this can link incidents which are separated by long time periods and that damages for personal injury and distress can be awarded under the Act.</p>
<b>5</b>	<b>CONFIDENTIALITY</b>
5.1	<p>Our aim is to deal with Dignity at Work matters sensitively and with due respect for the privacy of any individuals involved.</p> <p>All employees, volunteers and councillors must treat as confidential any information communicated to them about an investigation or disciplinary matter.</p>
5.2	<p>You, and anyone accompanying you (including witnesses), must not make electronic recordings of any meetings or hearings conducted under this procedure.</p>
5.3	<p>You will normally be told the names of any witnesses whose evidence is relevant to proceedings, unless we believe that a witness's identity should remain confidential.</p>

<b>6</b>	<b>PROCESS FOR DEALING WITH COMPLAINTS OF BULLYING AND HARASSMENT.</b>
6.1	<p><b>Informal approach</b> Someone who feels they are being bullied or harassed should try to resolve the problem informally, in the first instance.</p> <p>It may be enough to explain to the person(s) involved in the unwanted behaviour, or an intermediary, that their conduct is unacceptable, offensive or causing discomfort.</p> <p>Anyone concerned about being bullied or harassed is encouraged to maintain a record of the incidents.</p>
6.2	<p><b>Formal Approach</b> Where an employee, councillor or volunteer of the Parish Council feels unable to resolve the matter informally, any complaint about harassment or bullying can be raised confidentially and informally, initially with the Parish Clerk. (see paragraph 2.2)</p>
6.3	In the case of bullying or harassment by the Parish Clerk they should raise this with the Chair of the Parish Council in the first instance or the Vice Chair of the Parish Council or the Chair of the Finance and Administration Committee.
6.4	It may be appropriate for the complaint to be put in writing after the initial discussion, as this will enable the formal Grievance Procedure for employees or complaints procedure for councillors or volunteers to be invoked.
6.5	The complainant will be expected to provide evidence of the conduct about which they are complaining.
6.6	<p><b>Others</b> Anyone else who has business with the Parish Council, other than an employee, who feels they are being bullied or harassed should raise their complaint with the Parish Clerk.</p> <p>The complaint will be investigated, and a meeting held, if necessary, to discuss the facts and recommend the way forward.</p>
6.7	<p>At all times the confidentiality of the complaint will be of paramount importance to maintain trust in the process.</p> <p>Details of the complaint will not be shared with the Parish Council without prior approval by the aggrieved.</p> <p>The Parish Council will undertake not to victimise the complainant for raising the complaint once the appropriate dispute resolution process has been concluded.</p>
6.8	<p><b>Disciplinary Action</b> Following a Grievance Hearing or investigation into allegations of bullying or harassment a full report will be made to all parties and this may result in disciplinary action being taken against the perpetrator of the alleged action/behaviour.</p>
6.9	If an employee has been found to have been bullying / harassing others this will be considered under the Parish Council's Disciplinary procedure and may be treated as Gross Misconduct.
6.10	For Elected Members, the matter will be treated as a breach of the Code of Conduct and will be referred to the Monitoring Officer of Eastleigh Borough Council for investigation.
6.11	<p>For volunteers whom the Parish Council reasonably believe have been bullying or harassing another person(s) whilst undertaking Parish Council activities, the action taken must be reasonable. In some case's counselling or training in an appropriate skill areas e.g. inter-personal communication, assertiveness, chairmanship etc., may be appropriate.</p> <p>The Parish Council may also choose to dispense with the services of the volunteer.</p>

6.12	There may also be a referral to the Police under the Protection from Harassment Act 1997, or a claim to an Employment Tribunal for Third Party harassment (for harassment relating to one of the protected characteristics under the Equality Act).
6.13	False or malicious allegations of harassment or bullying which damage the reputation of a fellow employee/councillor or the Council will not be tolerated and will be dealt with as serious misconduct under the Disciplinary Procedure and/or a referral to the Monitoring Officer.
<b>7</b>	<b>PENALTIES</b>
7.1	Bullying and harassment by any employed persons can be considered as examples of serious misconduct which will be dealt with through the Disciplinary Procedure as Gross Misconduct may result in summary dismissal from the Parish Council.
7.2	If elected members are bullying or harassing Parish Council employees, contractors, fellow councillors, volunteers, or members of the public a referral may be made to the Monitoring Officer as a contravention of the Code of Conduct.  If this is unsuccessful then referral to the Parish Council's solicitors may follow.
7.3	If an employee is experiencing bullying or harassment from a member of the public, the Parish Council will act reasonably in upholding its duty of care towards its own employees.
7.4	Such complaints will be taken seriously and will be pursued with the third party concerned, exercising whatever sanctions are available.  In some cases, harassment, can constitute a criminal offence and the Parish Council will take appropriate legal advice and action if such an issue arises.
<b>8</b>	<b>WHO TO CONTACT</b>
8.1	The designated Contact Officers/Members are: <ul style="list-style-type: none"> <li>• The Parish Clerk</li> <li>• The Chair of the Council</li> <li>• The Vice Chair of the Council</li> <li>• The Chair of the Finance and Administration Committee.</li> </ul>
8.2	The Contact Officer/Member will discuss cases in complete confidence and will not divulge information to any other person without the agreement of the complainant.
8.3	An employee, councillor or volunteer may initiate the Council's Grievance Procedure with or without having approached a Contact Officer/Member.
<b>9</b>	<b>UNFOUNDED ALLEGATIONS OF BULLYING OR HARASSMENT</b>
9.1	If an employee makes an unfounded allegation of bullying or harassment for malicious reasons, this will be investigated and dealt with fairly and objectively under Bursledon Parish Council's Disciplinary Procedure.
9.2	If a councillor makes an unfounded allegation of bullying or harassment for malicious reasons, this will be investigated and dealt with fairly and objectively under the Council's Code of Conduct and referred to the Monitoring Officer.

### Bursledon Parish Council Work Plan 2018/19

	Local Council Award Scheme level.	Status	Notes	Link to other projects	Suggested Council Aims
<b>2018/19 Work programme</b>					
Review of Standing Orders	1	Completed		Web	Good Governance
Review of Financial Regulations	1	Completed		Web	Good Governance
Code of Conduct & link to councillor register of interests	1	i/p		Web	Good Governance
Review Publication scheme	1	31/11/18		Web	Good Governance
Publication of payments for public	1	i/p		Web	Financial Management
Municipal calendar	1	Completed		Web	Good Governance
Minutes of all meetings on the web	1	Completed		Web	Good Governance
Review Complaints policy and procedure	1	Amendment 31/12/18	Amendment for recent case decision to be adopted by Council	Web	Good Governance
Develop a Risk Management Policy and scheme	1	31/11/18			Financial Management
Annual Governance and Financial Risk Assessment	1	Completed		Web	Financial Management
Review Register of assets	1	i/p		Web	Financial Management
Staff contracts	1	30/11/18			Good Governance
Member / Officer protocol	1	Completed		Web	Good Governance
Council contact details and councillor info in line with Transparency Code	1	i/p		Web	Good Governance
Action Plan for year	1	26/10/18	To be confirmed by Council 26/10/18	Web	Communication
Consulting with the community Policy and action	1	31/11/18			Communication
Review publicity for council activities	1	i/p		Web	Communication

Review Disciplinary and Grievance Procedures	1	Amendment 26/09/18	Amendment for recent case decision to be adopted by Council 26/09/18	Web	Good Governance
Develop training policy for staff and councillors	1	Completed			Good Governance
Develop training records for staff and members	1	i/p			Good Governance
Clerk CPD Training (12 points)	1	i/p			Good Governance
Dignity at Work Policy		31/10/18			Good Governance
General data protection Compliance		i/p			Good Governance
Staffing Resource Exercise		31/11/18			Financial Management
Transfer Bank		Completed			Financial Management
Enter Best Kept Cemetery Competition		Completed	Awaiting feedback		Services
New Web Site		i/p		Web	Communication
New Lease with BDCA		i/p	Initial meeting held with Council solicitors re feasibility of changes and conflicts of interest		Good Governance
New Contract with Police		31/11/18	No new contract currently a & to be considered in budget		Financial Management
Pilands Wood CC Outreach project		i/p	This service continues to be delivered.		Communication
Risk Assessments		Completed			Financial Management
LCAS Award level 1	1	28/02/19			Good Governance
Review of Cemeteries Management & Information		31/12/2018			Services
Lionheart Way Renovation project		30/04/19	See attached	Contractor	Health & the environment
Transfer of Pilands Wood Open Space		i/p	Awaiting EBC	Contractor	Financial Management
Pilands Wood Play area (New)		i/p	Initial concept obtained, and returned and two additional quotes to be obtained	Contractor	Health & the environment

Play Area Review and improvements		i/p	Council authorised additional funding from budget savings	Budget	Health & the environment
Review of Legionella Testing		Completed			Health & the environment
Installation of WW1 memorial Benches		31/10/18			Services
Review of Transparency Act		i/p		Web	Good Governance
Renovation of Parish Notice Boards		i/p			Communication
Installation of new noticeboards Pilands Wood		31/10/18	One site identified, still require a location and approval for further location.		Communication
Renovation of Cemetery path and access			Initial consultation to be established	Budget	Services
Tree survey		31/10/18	Initial meeting 20/09/18	Budget	Financial Management
Create secure work area and Diesel storage area - pavilion		31/12/18	The Council are legally required to change over to white diesel. Initial meeting with EBC planners	Budget	Financial Management
5 Year Budget & Capital Plan		30/11/18	Initial budget being compiled with options for boundary change.	Budget	Financial Management



### Lionheart Way Ecology Park renovation outline project plan

Council Objective: to improve the quality of life of Bursledon Residents through promoting conservation and environmental projects.

Funding: Section 106 developers Contributions £100K

Budget: £100K

Task No	Details	Action date	Completed	Costs
1	Liase with Conservation Volunteers	26/09/18	26/10/18	
2	Engage Structural Engineer – Nigel Gunner Consulting Engineer	27/09/18	09/10/18	
3	Engage Woodland Management Consultant – Hugh Milner	27/09/18	10/10/18	1,000
4	Instruct Arboriculturists Report	15/10/18	29/10/18	3,800
5	Liase with Tree Warden & Ground Staff to give overview to project.	16/10/18	16/10/18	
6	Liase with Ecology Officer at EBC	25/10/18		
7	Instruct consultant re protected species review			
8	Meeting with Tesco's re access			
9	Report from Woodland Management Consultant	14/11/18		
10	Project co-ordination Meeting. To include consultants, EBC Trees and Ecology, staff, Conservation volunteers, Tree Warden & Councillors	21/11/18		
11	Liase with residents	22/11/18		
12	Prepare Tender Document	22/11/18		
13	Full Council for Approval of project. Phase 1 and Phase 2	28/11/18		
14	Submit application for tree works to EBC	29/11/18		
15	Formally open tender process	03/12/18		
16	Tender process Complete	11/01/19		
17	Tender Evaluation	17/01/19		
18	Full Council – Award Contract	30/01/19		
19	Implement engineering work as per contract	18/03/19		
20	Evaluate and review cost to date and available budget for Phase 2	15/05/19		
21	Implement Phase 2			
22	Project Complete – Public opening and Dedication of footpath.			
23	Register woodland with forestry commission and obtain felling licence.			

## Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

**BURSLEDON PARISH 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 2018, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	YES		<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.	YES		<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.	YES		<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.		NO	<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.	YES		<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.	YES		<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.	YES		<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.	YES		<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	<i>has met all of its responsibilities where 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. Describe how the authority will address the weaknesses identified.

This Annual Governance Statement is approved by this authority and recorded as minute reference:

FC/18/156 FC/19/034<sup>A</sup>

dated

27/06/18

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

Chairman



Clerk



**Other information required by the Transparency Codes (not part of Annual Governance Statement)**

Authority web address

bursledon - pc.gov.uk

## Section 2 – Accounting Statements 2017/18 for

BURLETON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	104,825	125,817	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	121,970	131,875	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	27,502	21,761	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	61,490	61,582	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	66,990	72,162	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	125,817	145,709	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	129,545	171,671	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	RE STATED 482,153	483,952	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	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council acts as sole trustee for and is responsible for managing Trust funds or assets.  N.B. The figures in the accounting statements above do not include any Trust transactions.
		✓	

I certify that for the year ended 31 March 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer



Date

27/06/18

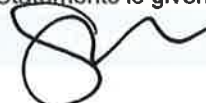
I confirm that these Accounting Statements were approved by this authority on this date:

27/06/18

and recorded as minute reference:

~~FC 19/034~~ FC 19/035<sup>P</sup>

Signed by Chairman of the meeting where approval of the Accounting Statements is given



### Section 3 – External Auditor Report and Certificate 2017/18

In respect of **Bursledon Parish Council HA0051**

#### 1 Respective responsibilities of the body and the auditor

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 2018; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

#### 2 External auditor report 2017/18

Except for the matters reported below, 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.

We have not yet completed our review work on the AGAR and supporting documentation. A final report detailing any qualifications and 'other' matters will be provided with the certificate of completion, following finalisation of the review.

Other matters not affecting our opinion which we draw to the attention of the authority:

We have not yet completed our review work on the AGAR and supporting documentation. A final report detailing any qualifications and 'other' matters will be provided with the certificate of completion, following finalisation of the review.

#### 3 External auditor certificate 2017/18

We do not 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 2018

We do not certify completion because:

We must complete our review work before certifying the completion of our review and the discharging of our responsibilities.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature

*PKF Littlejohn LLP*

Date

28/09/2018

\* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2017/18 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))