

Arthuret Parish Council

Responses to Annual Government Statement 2023/24

Box 1 – Accounting records were not kept up to date, several invoices were missing and still are, financial transactions were not reported on a regular basis, there were no bank reconciliations carried out and the fixed assets register was not up to date.

Box 2 – Standing orders & financial regulations not reviewed and readopted, not all payments reported to council, assets register not up to date.

Box 3 - The PC has not complied with the accounts and audit regulations 2015 as accounts & audit information was not available on the website, although the PC has not done anything that it did not have the legal power to do, proper practices have not been adhered to.

Box 4 – As per external audit report from 2022/23 the notice of public rights was not published on the PC website, neither was the notice of conclusion of audit, that said the notice of public rights for 2023/24 has been published on the website in accordance with the accounts and audit regulations.

Box 5 – Although minuted there is no evidence Eg, file copy, copy circulated to members, copy attached to agenda of an annual Risk Assessment.

Box 6 – On review of the accounts and previous internal audits, it was clear that the internal audit was not being carried correctly and following proper practices, it was agreed and ratified that a new internal auditor should be appointed.

Box 7 – AGAR information was not published on the website, neither was it clearly identified of how it could be accessed. This should be carried out in the next few weeks by the new clerk. The notice of conclusion of audit was not published on the website and the reference in the external auditor's letter to general reserves, though acknowledged are still insufficient.

Box 8 – Although all significant events have been included in the accounting statements where appropriate, these were not brought to the attention of the council until after the year end, and a change of clerk/RFO, particularly the possible outstanding monies owing to Onecom, Monies owing to the PC from EON & interest and penalty fees from HMRC.