

Addendum to Section 1 of the Annual Governance Statement 2022/23 to provide explanations to the external auditor for each of the 'No' responses and describe how the authority will address the weaknesses identified.

Assertion No 2 – We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness :

This council meets the requirements of Assertion No 2 except in the following: there is no formal process in place for the order of supplies and goods. This will be addressed in the current year by means of a proper purchase order numbering system, a purchase order for each purchase of goods and services and reconciled to the invoice for checking.

This council has one debtor. Measures were not in place during the year for collection of the debt. This is being addressed by putting a schedule for invoicing in place and ensuring that the money is received promptly.

Assertion No 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:

It appears that some of the requirements of publication of the AGAR and the Exercise of Public Rights have not been met. There is evidence of the Accounting Statements being approved in order by council in the minutes of the meeting on the 10th May 22 for the previous year, minute ref 17d,e. There is no evidence of these being put up on the parish council website for the year being audited.

Going forwards, the requirements of the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 will be followed together with supplementary information given in the NALC Practitioners' Guide and the Internal Auditor's report.

Assertion No 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:

Whilst some controls exist, controls and mitigation for other financial and operational risks had not been considered.

These will be met during the current year by implementing that which is stipulated within the NALC Practitioners Guide and the recommendations within the Internal Auditor's report.

Assertion No 9 – 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:

Matters of proper governance and accounting of this trust in relation to the parish council's sole trustee requirements will begin to be implemented in the current financial year. The JPAG Practitioners Guide and the Internal Auditors report will be used for guidance in this as well as the Charity Commission Guidance.