

West Tytherley, Frenchmoor and Buckholt Parish Council

Audit and Annual Governance 2022-23

[DOC-002 Narrative \(This document\)](#)

Internal Auditor Report, Annual Governance Statement and Annual Accounting Statement

[DOC-001 WTFB-PC AGAR 2022-23](#)

Bank Reconciliation

The council operates three bank accounts:

- Current Account: TSB 30-97-14 A/C 00015194
- Deposit Account: TSB 30-97-14 A/C 07202534
- Millenium Account: TSB 30-97-14 01 A/C 487588

[DOC-003 2022-23 Bank Reconciliation WTFB-PC](#)

Bank statements for 31st March 2023:

- [DOC-004 Current YE 2023](#)
- [DOC-005 Deposit YE 2023](#)
- [DOC-006 Millenium YE 2023](#)

Explanation of Prior Year restatement

The balances for 31st March 2022 were incorrect:

Account	2022 Original	2022 Restated	Explanation
Current	13550.89	13550.89	
Deposit	1239.45	1239.45	
Millenium	8066.75	8066.75	
Total	22857.09	22857.09	
Unpresented CQ	70.00	0	A reconciliation statement shows two cheques totalling £70 outstanding at 31 st March 2022. However, there is no evidence that these cheques were written or cleared.
Box 8	22787.09	22857.09	

Annual Governance Statement Assertions marked NO

AGS Box	Y/N	Meaning	Explanation for NO status	Action to remedy
1	N	Prepared accounting statements in accordance with the Accounts and Audit Regulations	After the clerk left in March 2022, the new clerk did not prepare accounting statements	Members attempted to recreate accounts following the departure of the clerk in August 2023 using a spreadsheet. Council has (June 2024) agreed to install a cloud based accounting system. Council has engaged a qualified locum clerk to implement improved systems. Council has recognised the need for ongoing financial scrutiny.
2	N	Made proper arrangements and accepted	Scrutiny of financial management was	Council now has 5 of 8 positions filled and is actively seeking co-optees.

		responsibility for safeguarding the public money and resources in its charge.	lacking. A high turnover in members resulting in an inquorate council following elections in 2023 exacerbated this.	Council recognizes the need for financial reporting and scrutiny. Council has engaged a qualified locum and is recruiting a new clerk. Council has engaged a new Internal Auditor Council will ensure the new clerk/RFO has proper training.
5	N	Considered and documented the financial and other risks it faces and dealt with them properly	Considered and documented the financial and other risks it faces and dealt with them properly	A Risk Register reviewed in 2021 at which point all mitigating measures were deemed as "Procedure is Adequate"

Internal Auditor Annual Internal Audit Report objectives marked NO

Refer to Internal Auditor's supplementary report: [DOC-011 Letter John Murray Audit](#)

G Salaries to employees and allowances were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	The clerk appointed in April 2022 did not file NI returns.
I Periodic bank account reconciliations were properly carried out during the year.	Reconciliations were correct until the clerk left in March 2022. A new clerk was engaged in April 2022 with no previous experience. Financial reporting ceased at this point.

Risk Management 22/23

A Risk Register was reviewed in May 2021 at which point all mitigating measures were deemed as "Procedure is Adequate"

While members assure me that the risk register was reviewed in 2022/23, I can find no evidence of this in the minutes, and the file date has not changed from May 2021.

A revised Risk Register, with each risk scored for probability and impact was reviewed in June 2024.

Asset register

[DOC-010 Asset Register 2022-23](#)

One change, the addition of a second defibrillator

2021-22 External Auditor's Report

The council was exempt from audit in 2021/22

Action Plan for 2021-22 External Auditor's Report

The council was exempt from audit in 2021/22

Additional documents for Intermediate Review

[DOC-007 2022-23 WTFB-PC Cashbook](#)

List of Documents Supplied

[DOC-001 WTFB-PC AGAR 2022-23](#)

[DOC-002 Narrative \(This document\)](#)

[DOC-003 External Audit Narrative 2022-23](#)

DOC-004 Current YE 2023

DOC-005 Deposit YE 2023

DOC-006 Millenium YE 2023

DOC-007 2022-23 WTFB-PC Cashbook

DOC-008 Audit Explanation of significant variances detail

DOC-009 Audit Explanation of significant variances summary

DOC-010 Asset Register 2022-23

DOC-011 Letter John Murray Audit

DOC-012 Minutes 2022-06-13 (84-22)

DOC-013 Notice for the period of exercise of public rights

DOC-014 Conflict of interests

Tom Brindley (CiLCA)

29th June 2024