

West Tytherley, Frenchmoor and Buckholt Parish Council

Audit and Annual Governance 2023-24

Explanation of Prior Year restatement

The figures previously submitted in Feb 2024 for for YE 31st March 2023 were incorrect:

Accounting Statement	2023 Original (as submitted Feb 2024)	2023 Restated	Explanation
Box 1	22787	22857	Figure from April 2022 was adjusted for two uncashed cheques totalling £70 but no evidence for these. See 2022/23 resubmission.
Box 2	15000	15000	
Box 3	23701	22950	Unclear where original figure came from. Corrected after detailed bank reconciliation
Box 4	7027	6778	Staff costs originally included staff expenses
Box 4	0	0	
Box 6	6009	6556	Adjusted to include staff costs
Box 7	47472	47473	
Box 8	47472	47473	Rounding difference adding three account balances
Box 9	143385	124809	Unclear where original figure came from.

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 responsibility for safeguarding the public money	Scrutiny of financial management was lacking. A high turnover in members resulting in an inquorate council	Council now has 5 of 8 positions filled and is actively seeking co-optees. Council recognizes the need for financial reporting and scrutiny.

		and resources in its charge.	following elections in 2023 exacerbated this.	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-004 West Tytherley IAS 2024](#)

Internal Control Objective	Auditor Comment	Action Plan
A Appropriate accounting records have been kept during financial year		Install Scribe accounting.
B This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for		Instigate invoice signoff system. Load invoices onto to accounts system
C This authority assessed the significant risk to achieving its objectives and reviewed the adequacy of arrangements to manage these		New risk system in place with scored risks and mitigating measures. Review of adherence to procedures instigated. New scrutiny regime in place Improved record keeping
D The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly		New budget process. Utilise Scribe budget functionality and reporting
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 in post from April 2022 to August 2023 did not file NI returns.	Payroll company engaged to file NI returns and calculated Tax and NI liabilities. NI returns filed for clerk in post Jan 24 to May 24.
I Periodic bank account reconciliations were properly carried out during the year.		Introduce Scribe reconciliation function.

Risk Management 23/24

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 2023/24 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.

[DOC-009 WTFB-PC Risk Register 2024](#)

2022-23 External Auditor’s Report

Not yet received

Action Plan for 2021-22 External Auditor’s Report

Not yet received

Documents Submitted

DOC-001 WTFB-PC AGAR 2023-24

DOC-002 2023-2024 WTFB-PC Cashbook

DOC-003 Asset Register YE 2024

DOC-004 West Tytherley IAS 2024

DOC-005 WTFB-PC Current YE 2024

DOC-006 WTFB-PC Deposit YE 2024

DOC-007 WTFB-PC Millenium YE 2024

DOC-008 2024 2024 Notice-for-the-period-for-the-exercise-of-public-rights

DOC-009 BDO Conflict of Interest

DOC-010 External Audit Narrative 2023-24

DOC-011 WTFB-PC Variance Analysis YE 2024 Detail

DOC-012 WTFB-PC Variance Analysis YE 2024 Summary

Tom Brindley CILCA

02nd July 2024