

Annual accounts 2022/23

The parish council has been selected as part of the random 5% sample for “intermediate review” by the external auditors, PKF Littlejohn LLC.

This means that in addition to the standard documentation – annual return, draft final accounts, internal auditor report, confirmation of exercise of elector’s rights etc – parish councils selected for this sample must provide:-

- 1) copies of year-end bank statements to support the bank reconciliation (attached);*
- 2) if the 2021/22 external auditor report included any “except for” matters, copies of minutes and any agreed plan showing the corrective action taken to address these matters. The clerk has therefore prepared the narrative below to explain the “except for” matters on the 2021/22 external auditor’s report:-*

Additional information requested for 2022/23 intermediate review:-

The external auditor’s report 2021/22 highlighted the failure of the parish council to make proper provision for the exercise of electors’ rights in the previous financial year, 2020/21, a circumstance which had been brought about by the problems of holding face-to-face meetings due to Covid and which the parish councillors felt was beyond their control. This was very much a one-off occurrence and will never happen again, so no corrective action is required.

The report also highlighted “significant weaknesses in relation to the payment of salaries “ in as much as the clerk had misunderstood previous advice which led her to believe that she could report her gross salary and pay tax/NI to HMRC herself, which was incorrect. As soon as this was brought to her attention this practice was stopped, and discussed at the parish council meeting and minuted as such on 16th May 2022 (minutes attached). A direct debit has also been set up from the parish council’s bank account so that payments can be made direct to HMRC as and when required.