

PPC 1819 Explanation of Negative Responses

Section 1 - Annual Governance Statement 2018/19

Pettaugh Parish Council

Explanation of Negative Responses

Assertion 3: We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.

Explanation 3: The Council did not routinely publish agendas and minutes of its meetings on its web site in accordance with the Transparency Code. There was no evidence of agendas published for the meetings in May, June, September, November 2018 and January and March 2019 and minutes for the meetings in June, September, November 2018 and January and March 2019. This also applied to the Code's requirements to publish by 1 July 2018 an analysis of variances for the AGAR's Accounting Statements, a bank reconciliation, a list of members' responsibilities and an asset register for 2017/18.

Assertion 6: We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.

Explanation 6: There was no evidence in the Council's minutes that confirmed that a competent person, independent of the financial controls and procedures, had given an objective view on whether internal controls had met the needs of the Council in 2018/19.

Assertion 7: We took appropriate action on all matters raised in reports from internal and external audit.

Explanation 7: The Council reviewed the internal audit report for 2017/18 at its meeting on 13 June 2018 when Members agreed specific actions to be taken. In the first of the three recommendations, the updating of Standing Orders in 2018/19, available in SALC's updated model version in April 2018, did not take place when they were next reviewed at the Council's meeting on 6 March 2019. The second recommendation was partly implemented as invoices were not routinely initialled by two Members. The third recommendation was partly implemented as web site publishing requirements were not satisfied by publishing an analysis of variances for the AGAR's Accounting Statements and a bank reconciliation for 2017/18. There was no evidence in the Council's subsequent minutes that confirmed that such actions had been implemented and reviewed by Members.