



Fretherne with Saul Parish Council
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24th June 2022

Section 1 – Annual Governance Statement 2021-22

Explanation for each 'no' response

Assertion 3 The internal auditor, IAC Audit and Consultancy Limited, instructed the Parish Council that this should be a 'No' response to Assertion 3. Whilst the parish council have noted the Internal Auditors guidance and listed Assertion 3 as No, they would like to state that they consider that they do take all reasonable steps to make sure that the council considers all aspects of conducting its business and managing its finances.

Control Objective N The Internal Accountant advised 'Regulation 15 of the Accounts and Audit Regulations (2015) sets out the publication requirements in respect of the AGAR. As you are aware, it was not possible during the internal audit to verify that the Council had discharged its obligation under the Regulations which require that the Annual Governance Statement is approved prior to the approval of the Annual Accounting Statements. The Minutes of the meeting of 21st June 2021 do not record approval of either the Annual Governance Statement or the Account Statements (they refer to the 'AGAR and accompanying reports).'

Explanation – I was appointed in October 2020 with no hand over from the previous clerk and no experience in a local government role. This was my first audit and first Annual Governance and Accountability Return (AGAR). In naivety, I used the term AGAR, which is what everyone I spoke to was referring to it as, and wrote the agenda with the terminology as stated above, combining both the Annual Governance Statement and Accounting Statement in the one minute. The points on the AGAR were discussed at length during the meeting as I wanted the councillors to understand each point and the implication of each comment. However, there is no getting round the fact that in my ignorance on neither the agenda nor minutes do I refer to them individually.

This has been corrected on this year's agenda and minutes.