



The Council's responses to the Questions on Section 1 of the Annual Governance Statement for 2024/25 were approved by the Parish Council on their 30th of July 2025 Council meeting. The responses were proposed by the Council's RFO based on the Practitioner's Guide for 2024. The guide sets out the actions that the Parish Council need to have taken during the financial year concerned, to respond "yes" to Section 1's assertions.

If the Parish Council finds itself unable to respond "yes," to any of the assertions on Section 1, it needs to provide an explanation describing how the Parish Council will address the weaknesses found.

Background

The Parish Council had a difficult year in 24/25 with the intended appointment of a new Parish Clerk not coming to fruition until a Parish Clerk (and RFO) was appointed on July 31st, 2024. Additionally, there was a vacancy for a Councillor which was not filled until May 2024 and with another Councillor vacancy arising in August 2024, that vacancy remained unfilled until January 2025.

Required changes to the Council's bank mandates arising from clerical and councillor changes were unduly delayed by Santander, these delays posed challenges accessing the bank transactions for reporting purposes.

All the above changes and gaps in clerical roles and in Councillor positions undoubtedly caused problems particularly when individuals, joining were without previous experience of Parish Council proceedings and requirements.

These circumstances exposed certain deficiencies, resulting in several "No" responses in Section 1 of the AGAR. These "No" responses have been reflected on and what are proposed are either new or enhanced procedural measures that need to be taken to address the weaknesses.

Assertion 1 – Financial Management and preparation of accounting statements

Several instances were found in which procedures were not followed, resulting in the implementation of the following procedural changes.

To address these weaknesses, the Parish Council will:

1. In any future vacancy of a Parish Clerk and/or Responsible Financial Officer, the Parish Council will adopt procedures that provide for the temporary appointment of Parish Councillors to the vacant positions.
2. Any new appointment of either of a Parish Clerk, Responsible Financial Officer or Parish Councillor must be accompanied by a proper induction and support programme considering the extent or otherwise of the individual's level of relevant experience.
1. The Council must appoint a manager to oversee clerical roles, including working hours, performance standards, sick leave, and holidays.



3. A post appointment audit after three months of any new clerical appointment needs to be conducted by the Council.
4. Any new contract for any Parish Council officer should be subject to financial and value for money appraisal.
5. If any clerical officer is unable to access the Parish Council's bank records due to delays in updating the bank mandate, then Councillors with banking access should provide details of the banking transactions to the officer concerned.
6. The Parish Council will only use an agreed, approved and minuted budget for its internal control.
7. An accepted format for the Council's cash book needs to be followed in which individual transactions are listed.

Assertion 2 – Internal Control

1. All payments whether for goods, services or officer's remunerations must be approved by the Council with the approval minuted.
 - a. The Manager responsible for any officer's remuneration should confirm that they agree with any proposed payment to the officer.
 - b. The Manager should provide details of any officer's remuneration to the payroll provider, if applicable.
2. The Chairman should sign all approved invoices.
3. The Council should in the light of banking changes, reconsider its existing procedures on the use of electronic banking.
4. The Council's standing orders and financial regulations should be used and referenced when applicable e.g. budget and precept setting.
5. Any changes to an officer's remuneration needs to be considered, and the Council's decision minuted.
6. Any policies referred to in any Council contract need to be in existence and already approved by the Council, before they are included in any contract.

Assertion 4 – Exercise of Public Rights

1. The exercise of public rights following the requirements for the statutory Accounting and Audit Regulations were not met for the 23/24 Accounts and unfortunately were not met for the 24/25 accounts.
2. The Parish Council will adopt an annual accounting programme for 25/26 and successive years which meets the dates for the exercise of public rights as required by the statutory regulations.

Assertion 5 – Risk Management

1. A minuted review of the Parish's Council Risk Assessment policy must be an integral part of the annual accounts programme.
2. Any material contract contemplated by the Parish Council should be subject to financial scrutiny and the Parish Council's formal approval should be minuted before the contract is presented for signature.



3. All contacts entered by the Parish Council should be signed on behalf of the Parish Council by at least two Parish Councillors, with copies being kept by the Council's chairman and Parish Clerk.

Assertion 6 – Internal Audit

1. The Council still considers that an interim or regular internal audit stays inappropriate for a Parish Council of its size.
2. The only exception to the above would be the post appointment audit for new clerical appointments.