

WHPC Meeting 5<sup>th</sup> March 2023

Item 24/088 (a)

Finance Working Group: To approve the Parish Council's response to the External Auditor regarding the objection to the Council's 2022-23 Annual Return

### **Background**

The External Auditor (EA) wrote to the Parish Council on 6<sup>th</sup> September 2023 in which it addressed ten objections it had received from an objector regarding the Council's Annual Governance and Accountability Return (AGAR) 2022-23. **Six of the objections were assessed as ineligible.**

Regarding the remaining four objections accepted for consideration, the EA wrote to the Council on 6<sup>th</sup> December 2023 asking for a formal response along with relevant supporting documentation. An extended deadline of 31<sup>st</sup> March 2024 was agreed due to the additional workload on the part-time Clerk.

The objections are as follows:

- **Objection 1:** "You object to the appointment and alleged lack of independence of the internal auditor."

**Comments:** We note that this objection relates to the response given in Assertion 6 of the Annual Governance Statement.

- **Objection 4:** "You object to the response to Assertion 4 due to issues raised regarding the objector's inspection rights during 2022."

**Comments:** We note that this objection relates to the response given in Assertion 4 of the Annual Governance Statement.

- **Objection 6:** "You object to the Council's failure to account for VAT correctly, inadequate audit trail and associated breach of financial regulations".

**Comments:** We note that this objection relates to the response given in Assertion 2 of the Annual Governance Statement as well as items of account in the Accounting Statements

- **Objection 7:** "You object to the Council's response to Assertion 5 regarding risk management arrangements, for example in relation to the Village Hall Path project; the defibrillators and First Responder kits and its ongoing dispute with the objector."

**Comments:** We note that this objection relates to the response given in Assertion 5 of the Annual Governance Statement.

**For action:** Councillors are asked to approve the Council's response.

(Confidential DRAFT WHPC Letter - published to Councillors only)

**Finance Working Group**