

I have carried out the audit of Skidbrooke cum Saltfleet Parish Council for the year 2022/2023 (1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023) and would like to put on record the following information.

- A. **Accounts** - The accounting records have been brought up to date. The authority functioned without a Clerk and RFO in place since the 'in post' clerk left in November 2022.
- B. **Financial Regs/Invoices** - Financial Regs were put into place in November 2022. Invoices and minutes support payments
- C. **Risk Assessment** - Risk Assessment is not in place, but new RFO is aware of this and is making provision for one.
- D. **Precept** - The precept was not budgeted for – no progress against a budget was made available up to November.
- E. **Income/VAT** - Expected income was received, however, a huge overpayment of precept was received which was subsequently paid back. VAT was claimed back.
- F. **Petty Cash** - No petty cash
- G. **Salaries** - Salaries have been paid up to November 2022, along with payments to HMRC.
- H. **Asset Register** - register is now up to date and amended.
- I. **Reconciliations** - No reconciliations were done throughout the year, however, the current RFO has now attempted to do this and has done so to the best of his ability, with an important bank statement missing. Bank regs mean it is a lengthy process to obtain the missing statement, with only one signatory available, and it wasn't possible to get it within the constraints of time. The Chair and RFO are aware of the importance of getting authorised signatories established as quickly as possible and are looking into the possibility of online banking to enable the RFO to have 'instant access' to the bank statement.
- J. **Accounting basis** - The accounts were on a receipts and payments basis, this has been transferred to and income and expenditure basis for the purpose of claiming exemption.
- K. **Exemption** - Not covered, did not certify itself exempt 2021/22 – had limited review.
- L. **Web site** -The web site is not yet up-to-date but this is being addressed.
- M. **Public Rights** - Exercise of public rights will be correctly provided for this AGAR.

Notes:

Although there was a limited review last year there were anomalies which were brought to the attention of the then Clerk and Chair which were not addressed.

The current RFO has been in post less than 3 weeks and has been given a huge task to sort out the accounts, which apart from last year have been unaudited since 2017/18.

It was necessary to amend the balance brought forward figure Box 1 on the accounting statement in order to reconcile the accounts with the bank statement, fortunately this is in our favour as the figure is higher than predicted. It would appear to be a compounding problem over the last 4/5 years.

Going forward, I am sure the new RFO will produce accounting statements that are accurate and reconcilable.

*Pauline Plumridge*

27<sup>th</sup> June, 2023