
Briefing Note

Annual Governance & Accountability Return (AGAR) 2022-23

1.0 Background

1.1 All town and parish councils are required to undergo an annual internal audit for which a report is produced that must be signed off by the council in a public meeting. This is compulsory and is carried out so that any questions from electors can be resolved. The auditor's report and accompanying documents are published in the public domain. You can read the reports from last year on the council's website here:

www.menheniotparish.org.uk/the-council/transparency-of-parish-administration/

2.0 The audit arrangements

2.1 The internal audit has been carried out using information collated by the council's Responsible Financial Officer. This council has already appointed Linda Coles as internal auditor, and she has completed her work. All the information required to complete the audit template is in place, along with a response to the internal and external auditor's reports prepared in May 2023. These are satisfactory, and the parish council has complied with all the requirements.

2.2 The external audit is subject to financial conditions:

The council's annual income for 2022-23 must be higher than £25,000 (this council's income was £28,216) and its expenditure must also be higher than £25,000 (this council's expenses were £37,449). *On this basis, the parish council requires an external audit.*

2.3 Has the parish council had these concerns raised by the external auditor?

- Has a public interest report been issued by the auditor?
- Has a statutory recommendation relating to the authority been issued by the auditor?
- Has an advisory notice been issued by the auditor?
- Have judicial review proceedings commenced?
- Have any items in the previous declaration been deemed unlawful?

There have been no concerns raised by the auditor and no recommendations from the auditing authority. *This means that the parish council can submit its audit documents and should expect to have them accepted.*

3.0 Recommendation

3.1 To accept the Annual Governance Statement and the Accounting Statement. This will require two separate votes.

3.2 To accept the report at the annual meeting of the parish council on 18 May 2023.

Author John Hesketh, Parish Clerk & Responsible Financial Officer

Date 12 May 2023