

Upton Bishop Parish Council

Explanation of 'No' Assertions on AGAR Section 1 – Annual Governance Statement 2023/24

Assertion	Explanation
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements	<p>The council did not have an RFO during 2023/24. The stand in clerk maintained the cash book, however regular budget monitoring against budget heads was not carried out or minuted.</p> <p>The council appointed a new clerk/RFO on 2nd April 2024. The council accessed cover clerking services from its county branch of NALC for the remainder of the year, but accounts were not maintained or reported upon regularly. The council appointed a new Clerk/RFO 2nd April 2024.</p>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<p>Further to advice from the local branch of NALC, the Council did not review the Standing Orders and Financial Regulations during 2023/24 and were working from an earlier model version. Further to the recent appointment of a new clerk/RFO this review process has been started, Standing Orders based upon the most recent model version were adopted in May 2024. An interim Financial Regulations based on the model prior to new release were adopted recently in advance of consideration of the recently released and significantly amended NALC model Financial Regulations. This is due to take place at the next council meeting in September 2024.</p>
7. We took appropriate action on all matters raised in reports from internal and external audit	<p>The 2022/23 internal audit recommendations were partially completed – with five out of the ten recommendations still requiring work. Those yet to be fully completed include the need to clearly link the asset register with the insurance schedule, and improved budget monitoring reports and minuting. Further work also needs to be done on regular reporting and minuting of the bank reconciliation, improving independent cross-checking of reconciliations, and improving procedures to meet necessary publication deadlines. With the appointment of the new clerk/RFO it is anticipated that these will be completed during 2024/25.</p>