

CONEY WESTON PARISH COUNCIL

NARRATIVE REPORT

EXERCISE OF PUBLIC RIGHTS FOR THE FINANCIAL YEAR 2021-22

It is noted that during the financial year 2021-22 **Coney Weston Parish Council** failed to publish the 'Exercise of Public Rights' as highlighted in the Internal Auditor report dated 4th June 2023 and noted as such:

Whilst the Internal Auditor is able to confirm that the Council did publish a number of documents as specified within the provisions of the Accounts and Audit Regulations 2015 for smaller authorities with income and CONEY WESTON ANNUAL INTERNAL AUDIT 10 expenditure not exceeding £25,000, it is concluded that the council did not publish them in accordance with the timescales to enable the provision of the public rights to be fully satisfied. Although the following for the year 2021/22 were available on a public website, a number of the regulatory documents they were not uploaded until after 1st July 2022: those in bold were published after the commencement of the period of public rights:

Certificate of Exemption

Annual Internal Audit Report

Section 1 – Annual Governance Statement of the AGAR

Section 2 – Annual Accounting Statements of the AGAR

Notice of the period for the exercise of public rights

Analysis of variances

Bank reconciliation – year-end

Within the Internal Audit Report, Internal Control Objective N requires the Internal Auditor to ascertain whether the authority complied with the publication requirements for the prior year AGAR. Following the further review, the internal auditor now concludes that the documentation to satisfy the statutory requirements was in fact uploaded on 25th July 2022.

Recommendation: as Council is in breach of the regulations by non-publication, the Annual Internal Audit Report has been amended under Internal Control Objective N to reflect a negative response and this main report now contains a recommendation that Council ensures that it fully and accurately completes the notice of public rights and publishes (including publication on the smaller authority's website) the following documents, the day before the public rights period commences:

- a) the approved Sections 1 and 2 of Form 2 of the AGAR; and
- b) the completed Notice of Public Rights and Publication of Annual Governance & Accountability Return (Exempt Authority).

Council is further advised to consider its response to Assertion 4 of the Annual Governance Statement and post a note to the accounts to explain the late publication of the documentation relating to the period of the exercise of public rights for the year ending 31st March 2022.

The RFO missed the deadline for the publication of the above highlighted items due to an oversight and lack of experience. Training will be carried out to specifically highlight the requirements of the regulations in order to ensure future compliance.