

EXPLANATION UNDER PARAGRAPHS 21 AND 22 OF THE TRANSPARENCY CODE FOR SMALLER AUTHORITIES

In response to Assertion 7 on page 5 of its Annual Governance and Accountability return for the year 2024-2025 'We took appropriate action on all matters raised in reports from internal and external audit.' Coney Weston Parish Council has answered 'No'. A copy of the AGAR is available on the Parish Council's website.

Not all of the actions recommended by the Suffolk Association of Local Councils, as internal auditor for the Parish Council, in its internal audit for 2023-24 had been actioned. The recommendations in full as set out in the audit report, a copy of which is available on the Parish Council's website, were reviewing the Council's Standing Orders and Financial Regulations, reviewing a VAT return to check whether £28 of Insurance Premium Tax had been claimed, reviewing the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022, ensuring the working from home allowance was recorded properly in the AGAR, and providing 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 2023. Some of these recommendations were actioned. The reason that some of the recommendations had not been actioned is that the Clerk was employed on a part time hours basis, and due to the competing demands of the role on the Clerk within those time constraints, it had not been possible to do so.

The SALC audit for 2024-25 has identified that the Council needs to check compliance with its pension re-declaration duties, approve SALC's Letter of Engagement for the audit year 2024-25 and carry out a review of its Standing Orders and Financial Regulations.

The Parish Council is aware the outstanding recommendations need to be actioned and will be ensuring that this is done as soon as possible during the year 2025-26.

Paragraph F on page 4 of the AGAR for 2024-25 'Petty Cash Payments were properly supported by receipts, all petty cash expenditure was approved and VAT properly accounted for' was marked 'Not covered'. The reason for this, as recorded by the internal auditor on the AGAR, was that the Parish Council does not use petty cash.