Lydiard Millicent Parish Council – Assertion Responses

Response to Assertion 2 and 3 of AGAR Section 1 2021-22

The Council has responded "No" to assertion 2 relating to internal controls because some salary payments and HMRC payments were delayed at the start of the year. This was due to procedural and staffing issues which have now been addressed, as demonstrated by prompt payments in line with requirements in the second half of the financial year.

Response to Assertion 4 of AGAR Section 1 2021-22

The Council has responded "No" to assertion 4 relating to the exercise of public rights because the Council's accounts and supporting documents were not available to the public for the first 10 Working Days of July 2021, as required by Regulation 15(1) of the Accounts and Audit Regulations 2015.

The reason for this is that the Lydiard Millicent Parish Clerk and RFO was off sick for an extended period from late June 2021. This meant that the AGAR submission and accounts could not be signed off as expected at the Council Meeting on 23rd June 2021

A member of the Council contacted the external auditors and was given an extension for their submission date until 31st July 2021. The Council approved funding on 1st July 2021 for a locum Parish Clerk and RFO to complete the required documentation and provide support to the Council. Once the locum Parish Clerk and RFO had been engaged, the documentation was completed and approved at a Council meeting on 27th July 2021. The Council accounts and supporting documents were made available to the public as soon as they had been approved, and were available for 30 Working Days as required by the Regulations, but this was after the first 10 Working Days of July.

To a certain extent, the delay in publishing the accounts was unavoidable as Lydiard Millicent Parish Council only has 2 employees; the Parish Clerk and the Parish Handyman, both of whom work part time, so there is no opportunity to provide cover, if the Parish Clerk is suddenly unavailable. The situation was also made more difficult because all of the Parish Councillors were new to the Council in 2021 and had no experience of dealing with the AGAR submission.

Having said that, the Council has implemented a number of controls over the past year to ensure that Councillors have better visibility and understanding of the Council's accounts. These include a documented payment procedure, and regular reviews of income and expenditure, as described in the Financial regulations, and as a result of this, if such a series of events happened again, the Council would be better equipped to handle it.