

Annual Governance and Accountability Return 2021/22 Form 2

Wanborough Parish Council

Annual Internal Audit Report 2021/22 – additional notes

Internal control objectives M and N:

Although the unaudited 2021/22 WPC annual accounts were approved at the meeting held on 25 May 2022, the internal audit found that WPC had failed to publish its Annual Governance Statement 2021/22 and Annual Statements 2021/22 before the 1 July 2022 deadline as required by AGAR.

The implications of this failure have been (a) a failure to comply with AGAR publication requirements in respect of the 2021/22 annual accounts; and (b) a temporary loss of transparency of financial information for local residents.

The reason for this publication failure was accidental oversight. WPC had no clerk for a six-month period 31 May – 30 November 2021 with the chairman stepping in as the temporary "responsible financial officer". Although a new clerk was appointed on 1 December 2021, no guidance or training was provided to the new clerk in respect of AGAR reporting requirements until October 2022. In addition, the person who carried out the annual internal audit for WPC over the last ten years moved elsewhere in Summer 2021.

It is clear that the chairman and clerk of WPC now both understand the AGAR reporting requirements and publication deadlines and will ensure that these requirements are correctly followed in the future.

*Date internal audit undertaken:* 11. Oct. 22

*Name of person who carried out the internal audit:* M. RUDGE

*Signature of person who carried out the internal audit:*

