

PKF Littlejohn
Chartered Accountants
1 Westferry Circus
London
E14 4HD

North Nibley Parish Council
C/O 5 Trotman Avenue
Cam
Gloucestershire
GL11 5RE

Subject: Action Taken in Response to 2021/22 Audit Feedback

Introduction:

This report provides an update on the actions taken by the North Nibley Parish Council in response to the feedback received from the 2021/22 audit conducted by PKF Littlejohn. The specific comment addressed in this report pertains to the inclusion of funds in Box 3 of the Annual Governance and Accountability Return (AGAR) for the year 2021/22. As per the following comment from PKF:

“Information received from the smaller authority indicates a cheque for £253 has not been included as income in Section 2, Box 3. This item relates to an amount held on behalf of a local charity, however all amounts received into the bank account must be reflected in the AGAR. Box 3 for the current year should therefore read £12,142 and boxes 7 & 8 should read £125,999.”

Summary of Actions:

To address the issue of funds not being included in Box 3 of the AGAR, the council has taken the following actions:

1. Review of Funds Received:

- Conducted a thorough review of the funds in question.
- Verified that the funds were received prior to 2021/22 financial year, and therefore should have been included in Box 1 of the AGAR for the year 2021/22 and not box 3 as suggested.

2. Amended Reporting:

- Recognizing the assumption of year of receipt in PKF Littlejohn's comment regarding the inclusion of funds in Box 3, the council has completed the 2022/23 statement to accurately reflect the funds in Box 1 as funds carried over.
- The 2022/23 AGAR now correctly represents the inclusion of the funds in the appropriate box for year ending 31st March 2022.

Conclusion:

The North Nibley Parish Council acknowledges the discrepancy identified in PKF Littlejohn's comment regarding the inclusion of funds in Box 3 of the AGAR for the year 2021/22. The review conducted by the council confirmed that the funds were received prior to 2021 and should have been included in Box 1.

In response, the council has completed the 2022/23 statement to accurately reflect the funds in Box 1, addressing the reporting error and ensuring compliance with the appropriate reporting requirements.

We appreciate the diligence of PKF Littlejohn in conducting the audit and providing feedback. The council remains committed to maintaining transparency and accountability in our financial management practices.

If you require any additional information or have further inquiries, please do not hesitate to contact us.

Yours sincerely,

Mandy Rossiter

Clerk and Responsible Finance Officer

North Nibley Parish Council