**Drayton (Abingdon) Parish Councils response to the external auditors Moore for the 2023/2024 AGAR**

I would like the auditors to note that the Council did not have a permanent clerk in position for the period of these accounts. There was a locum clerk working remotely who left the Council in April 2024 and has now been replaced by a permanent clerk.

**Annual Internal Audit Report 2023/2024**

**Internal control objective C- Review of Assessment and Management of Risk.** The internal auditor was unable to give a positive response because the Council had not formally reviewed its risk documents since October 2022. The risk documents have now been updated and formally approved by Council at the meeting on the 28 May 2024.

**Internal control objective L, M & N Review of Corporate Governance**. The internal auditor was unable to give a positive response:

The Notice of Public Rights, the AGAR, the analysis of variances or bank reconciliation were not published on the Councils website.

The Council do not have their own website, sharing one with the village, and the clerk currently relies on the deputy clerk and an external source to update the website. The Council are currently looking at a provider to provide a council only website and this will be implemented in the next few months.

The internal auditor noted the comments of the external auditor for 2022/2023, The Notice of Public Rights was incorrectly filled in for 32 days, and it should have been 30.

The AGAR for 2022/2023 was initially submitted without the Trust Fund Disclosure and Assertion 7 Section 1 was not answered.

Insufficient information was provided with regard to variances and bank reconciliations. Although this information was subsequently provided.

 The new clerk will endeavour to submit correctly completed documentation with detailed explanation of variances.

The existing financial regulations are not NALC model regulations. The new clerk will replace these with NALC updated financial regulations in the next few months.

Budgeting- the precept was set and approved without an approved budget, which has still not been approved. The new clerk will endeavour to have the budget approved as soon as possible.

Anita James Clerk and RFO to Drayton Parish Council 13/06/24

**Section 1 Annual Governance Statement 2023/2024**

**Section 1**, the Council are unable to provide a positive response because the precept was agreed before the budget and therefore had not considered the risk that the precept might not cover the full cost of the Councils expenses and existing commitments. The new clerk will address this as soon as possible.

**Section 4**, the Council is unable to provide a positive response because of the error on the Notice of Public Rights (32 days instead of 30) and failure to display on the website as well as the AGAR, Statement of Accounts, bank reconciliation, and analysis of variances.

**Section 5, a**s the Council did not review its financial risk assessment during the financial year, the Council are unable to provide a positive response. The risk assessment has now been updated and approved by Council in the meeting on the 28 May 2024.

Anita James- Clerk and RFO to Drayton Parish Council 13/06/2024