

From:
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Chair



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STATEMENT WITH REGARD TO:

1. Revisiting the AGAR papers
2. Box 4 on the Governance Statement
3. The Internal Audit Report

General: Given failings and then absences in Clerk manning and knowledge I was entirely responsible for the figures and documents presented to both interim and final audit. The interim audit, conducted on 12th February 2024 included the first 3 Financial Quarters. This is important to note as the failings later identified all occurred in that period but were not highlighted at that time. The final audit was conducted on 16 April 2024, and there it was agreed that we needed to correct our AGAR Accounting Statements to reflect the previously identified errors brought forward from FY22-23. Indeed, I was coached by the Auditor on "restatement" of figures and followed up by producing a number of revised documents. These documents were then passed at our meeting in April.

Revisiting the AGAR Papers:

In late May we chased the auditor for his report and his response was that he was waiting for information from me relating to an email he claimed to have sent only to me on 17th April. I have no record of this email but responded with a full review of the figures presented.

I found that the cash-book was completely accurate throughout, but the reconciliation against the budget could never reflect the actual charges against budget as the refund of Insurance Costs must show as a receipt and this addition be reflected in the budget column whereas the payment of the larger amount is naturally shown as a payment. However, I also identified three typos and these errors are down to me, as was the declared confusion about presenting Clerk pay in light of over-payment (by the Clerk) to HMRC. I am still unhappy that we present this correctly as the true cost to our budget in the FY includes the overpayment to HMRC. This is probably to do with Cash v Accrual accounting but it results in an over-statement of costs in FY23-4 and will result in an understatement in FY24-5. As an aside our budget reporting system was massively overcomplicated as is shown in the simplified version (aligned to Scribe lite) in use since April 24.

Having proven our accounts the Auditor provided amended accounting statements and suggested that these be brought to the June meeting. The principal difference is how the Auditor has accounted for last year's discrepancy - leaving last year's figures as published and correcting them in this year's figures. These figures align with bank statements at beginning and end of the year. However, the figures are different to those passed at April's meeting and I therefore proposed that we go through the entire AGAR approval process again in June.

Box 4 on the Governance Statement

As the Audit shows we published for Public Scrutiny for one day longer than the mandated period.

The Internal Audit Report

The Audit Report is to my mind fine apart from the ongoing misunderstanding about my role as Chair in approving payments which have been budgeted which he concludes is me arranging payments (Page

3). This might be semantics but it is to me the difference between our preferred system of : Raise (by the Clerk) - Approve (by the Chair) - Pay (by the Bankers). Indeed, to my mind the comment suggests that the Chair is involved in both approval and payment which has never been the case.

Signed Electronically at 141606AJUN24