

Nuneham Courtenay Parish Council

<https://nunehamcourtenay-pc.gov.uk/>

Annual Governance Statement 2024-25:

Explanation of “No” to Assertion 1

1. A parish council must publish an explanation if it answers “No” to any of the nine assertions in the Annual Governance Statement.
2. The Practitioners’ Guide sets out what a parish council must do in order to be able to answer “Yes” to each assertion.
3. You can view the March 2024 edition of the publication, which applied to the financial year 2024-25, [here](#).
4. This Council has answered “No” to Assertion 1 which reads: “We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.”
5. The Practitioners Guide 2024 sets out (pp8-9) the processes that need to be in place and effective for a parish council to be able to reply “Yes” to this assertion. There were three respects in which the Council failed to have effective processes in place:
 - Budgeting
 - Accounting
 - Bank reconciliation.
6. **Budgeting:** Paragraph 1.8 of the Practitioners Guide says, amongst other things, that a council “needs to monitor actual performance against its budget during the year”.
7. The Clerk as Responsible Financial Officer (RFO) presented budget monitoring reports to the Council throughout the year, but the Internal Auditor identified that all three budget monitoring reports presented to the Council in the second half of the financial year were incorrect due to an error in the cashbook.
8. **Accounting:** Paragraph 1.9 of the Practitioners Guide says, amongst other things, that “The RFO needs to have put in place effective procedures to accurately and promptly record all financial transactions and maintain up to date accounting records throughout the year.”
9. As stated above, the RFO did not accurately record all transactions, but made a mistake in the cashbook by recording a cheque as unpresented that had in fact been cashed.

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10. **Bank reconciliation:** Paragraph 1.10 of the Practitioners Guide says, "Statements reconciling each of the authority's bank accounts with its accounting records need to be prepared on a regular basis, including at the financial year-end and reviewed by members of the authority."
11. The RFO was unable to reconcile the current account bank statements with the cash book in the whole of the second half of the financial year or at the end of the financial year due to a mistake in the cashbook.
12. The Council has agreed when it received the Internal Auditor's Report that a member should in future check the bank reconciliations produced by the RFO at least quarterly, rather than only at the end of the financial year.

Geoffrey Ferres

Clerk and Responsible Financial Officer

Friday 12th September 2025

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