

# Nuneham Courtenay Parish Council

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

## Annual Governance Statement 2024-25:

### Explanation of “No” to Assertion 2

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 2 which reads: “We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.”
5. The Practitioners Guide 2024 sets out (pp9-10) the processes that need to be in place and effective for a parish council to be able to reply “Yes” to this assertion.
6. Paragraph 1.16 (Employment) of the Practitioners Guide says, amongst other things, “In addition to having robust payroll arrangements which cover the accuracy and legitimacy of payments of salaries and wages, and associated liabilities, the authority needs to ensure that it has complied with its duties under employment legislation and has met its pension obligations.”
7. However, in 2024-25 the Council paid its one employee late at the end of three of the four quarters – it pays the Clerk quarterly – and it paid HMRC late at the end of the first quarter.
8. The Council has acknowledged when it received the Internal Auditor’s Report that it should adhere to the law, its Financial Regulations and its employee’s contract by making payments on time in 2025-26.

Geoffrey Ferres

Clerk and Responsible Financial Officer

Friday 12<sup>th</sup> September 2025

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