



TANKERSLEY
PARISH COUNCIL

Explanation of Failing to Satisfy Internal Control M During 2022-23

In carrying out the internal audit of the Parish Council's Governance and Accounting Practices and Procedures for 2022-23 the internal auditor held that the Parish Council had failed to correctly provide for the exercise of public rights as required by the Accounts and Audit Regulations for the 2021-22 AGAR (Internal Control M).

The Accounts and Audit Regulations require the Parish Council to explain the failure to the public and to state what actions will be taken to ensure this is remedied.

The failure consisted of the Responsible Finance Officer not giving at least one day's notice announcing that the notice of public rights could be exercised in relation to the 2021-22 AGAR. The period for the public to exercise their public rights was given correctly and in the interests of transparency was for longer than the period required by the regulations.

The remedial action taken to avoid this error for the 2022-23 AGAR is that the announcement of the notice for the exercise of public rights has been given on 20 June 2023 and the period for exercising the public rights commences on Monday 26 June 2023. This is more than the one day's notice required.