

TUNSTALL PARISH COUNCIL

Supplementary report to accompany AIAR 2022-23

Background

Tunstall Parish Council became inquorate on 31 March 2022. Administration has continued with a locum clerk in place following the resignation of the former clerk in January 2022. The Council has remained inquorate up to and including the May 2023 election, but see note **D budgets** below.

The Council has been unable to carry out its statutory duties in respect of the Annual Governance and Accounting Return (AGAR) for 2021-22. An Accounting Statement was prepared but not submitted on the advice of the external auditor.

At the date of my audit the external auditor had recently (on 7 June 2023) issued a Report in the Public Interest on Tunstall PC's failure to complete the AGAR for 2021-22

I have completed the Annual Internal Audit Report (AIAR) for 2022-23. I was able to review the accounts and supporting information. I could not review minutes except for the one meeting (see D below). I have checked the website.

My answers to the questions A-M on the AIAR are mostly "No" or "Not covered" and the explanations for these answers are set out in this report.

C Risk Review - No

None made in 2021-22.

D Budgets and budgetary control - No

During 2022 Swale BC had appointed councillors to Tunstall PC using an order under s91 Local Government Act 1972. The only quorate meeting during 2022-23 was held on 23 January 2023 with two of the appointed councillors present and the sole decision taken was to adopt the budget/set the precept for 2023-24. I believe that arbitrary changes were made to the draft budget as drawn up by the locum clerk with a view to set a desired precept. This would be not compliant with S49A Local Government Finance Act 1992 nor with s41 of the same Act.

F Petty cash – not covered

None held.

G Staff – not covered

None employed during the year. The locum clerk has been unable to get onto the payroll and remains a contractor.

H Asset Register - not covered

The value figure is unchanged and there has been no activity during 2022-23.

K Exempt – not covered

The Council was not exempt for 2021-22.

L Website publication – No

Some required documents are missing e.g. approved AGAR

TUNSTALL PARISH COUNCIL

Supplementary report to accompany AIAR 2022-23

M Public Rights – No

The locum clerk had posted the relevant notice on the website but was advised to remove it by the external auditor.

N Publication of 2021-22 AGAR – No

The external audit certificate in respect of 2021-22 has not yet been issued.

Lionel Robbins
Independent Internal Auditor
23 June 2023