

Section 1 - Annual Governance Statement 2019/20

Mellis Parish Council - Explanation of Negative Responses

Assertion 3: We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.

Answer 3: No

Explanation 3: The Council did not always publish agendas and minutes of its meetings on its web site in accordance with the Transparency Code. There was no evidence of agendas published for the meetings in September and October 2019 and minutes for the meetings in April, July and September 2019. This also applied to the Code's requirements to publish by 1 July 2019 a bank reconciliation and a list of members' responsibilities for 2018/19. In addition, the Council had not published all the information in accordance with the Accounts and Audit Regulations 2015 on its web site by 1 July 2019. Firstly, the Annual Governance and Accountability Return for 2018/19 had not been approved by the Council until its meeting on 11 July 2019. Secondly, when a subsequent attempt was made to publish the document, the link did not work to reveal the documents specified by the regulations. This related to the Certificate of Exemption (Page 3), the Annual Internal Audit Report 2018/19 (Page 4), Annual Governance Statement 2018/19 (Page 5) and Accounting Statements 2018/19 (Page 6).

Assertion 4: We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.

Answer 4: No

Explanation 4: The actual period of inspection notified to the public was from Monday 1 to Friday 9 July 2019. The period was not long enough as it was not the required 30 working days. Furthermore, there was no Friday 9 July 2019. There was also a failure to comply with the requirement to include the first ten working days of July. Consequently, the Council did not comply with Regulation 15 (2) of the Accounts and Audit Regulations 2015 as it failed to make proper provision for the exercise of public rights in 2019/20.

Assertion 6: We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.

Answer 6: No

Explanation 6: There was no evidence in the Council's minutes that confirmed that a competent person, independent of the financial controls and procedures, had given an objective view on whether internal controls had met the needs of the Council in 2019/20.