

## **Annual Governance Statement 2022-23:** **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 publication “Governance and Accountability for Smaller Authorities in England” sets out what a parish council must do in our order to be able to answer “Yes” to each assertion.
3. You can view the March 2022 edition of the publication here, which applied to the financial year 2022-23: [saaa.co.uk/wp-content/uploads/2023/06/PractitionersGuide\\_2022.pdf](https://saaa.co.uk/wp-content/uploads/2023/06/PractitionersGuide_2022.pdf)

### **Assertion 2**

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 very first requirement under “Governance and Accountability for Smaller Authorities in England” in relation to this assertion is: “The authority needs to have in place standing orders and financial regulations governing how it operates ... These need to be regularly reviewed, fit for purpose, and adhered to.”
6. The Council operated throughout 2022-23 under a version of the Model Standing Orders issued by the National Association of Local Councils (NALC) in 2018 which the Council adopted in June 2019.
7. The document, which can still be seen on the Council’s website, states at the end “Review date May 2021”. No such review took place then, nor at any other time in 2021-22 or 2022-23. Officers pointed out to the Council that NALC had issued a newer version of its Model Standing Orders.
8. But by the end of March 2023 the Standing Orders had still not been reviewed, so the Council cannot say “Yes” to this Assertion.
9. The Council has now appointed a Policy Working Group to ensure it has up-to-date policies that are mutually consistent. The group has begun examining the Council’s Standing Orders against the current NALC Model Standing Orders.

Geoffrey Ferres  
Responsible Financial Officer  
Saturday 1<sup>st</sup> July 2023