

## Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

Tallington Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.		✓	prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.		✓	made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.		✓	has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.		✓	during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.		✓	considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

**\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

28/05/2025

and recorded as minute reference:

009/25 REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

Clerk

Tallington.Parish.Lincolnshire.gov.uk AVAILABLE WEBSITE/WEBPAGE ADDRESS



## **Annual Governance Statement 2024/25**

### **Explanatory notes**

**Background:** The new Parish Clerk started 1<sup>st</sup> June 2024. Despite best efforts, the new Parish Clerk was unable to contact accountant that did previous years Internal Audits (IA). Arrangement then made through LALC for the 2024/25 Internal Audit.

The 2024/25 IA high-lighted that the Council did not have all/up-to-date statutory documents in place. Previous IAs do not appear to have reviewed these statutory requirements and therefore, did not give the Council any opportunity to ensure it met its obligations.

**Assertion 1:** The Council do not have Financial Regulations in place. No formal budget was done for the year. Historically the Chairman has prepared a detailed analysis that was issued to all councillors prior to the January meeting with Precept proposals for the coming year based on previous years costs and future requirements.

The Financial Regulations updated in March 2025 will be tailored and reviewed in the next 2 months, and made ready for adoption at the Council meeting in July 2025.

Requirement for a formal Budget acknowledged. This will be prepared later in the year for presentation, discussion and agreement at the Council meeting in January 2026, in addition to the detailed analysis issued and in use since 2020.

**Assertion 2:** The Council do not have Financial Regulations in place. Standing Orders are out of date, last reviewed in 2021. The Risk Assessment document does not cover all areas of Risk. Employment/Pension obligations not complied with and there is no Payroll in place.

The Financial Regulations updated in March 2025 will be tailored and reviewed in the next 2 months, and made ready for adoption at the Council meeting in July 2025.

The Standing Orders updated in 2025 will be tailored and reviewed in the next 2 months, and made ready for adoption at the Council meeting in July 2025.

The Risk Assessment document will be reviewed and expanded during the next few months for presentation and adoption at the Council meeting in November 2025.

Employment/Pension obligations to be dealt with over next few months. The new Clerk contract to be drawn up. Annual appraisal and training plan to be scheduled for later in year.

Payroll has been mis-handled by an external accountant since the new Clerk started. Despite best efforts, the new Clerk had been unable to contact them for most of the financial year to find out what was being done for payroll. Eventually, at a meeting with the accountant at end of May 2025, the situation was discussed, incorrect details high-lighted and the correct information given to the accountant to enable updating of HMRC payroll.

The new Parish Clerk will start using HMRC Basic in June 2025 to process payroll for the single Council employee.

**Assertion 3:** Minutes of Annual meetings for 2024 not published. Minutes not sequential or pages numbered. Annual Audit documents for 2023/24 not fully published on Council website.

New Parish Clerk did not receive a proper hand-over from previous clerk. Historic agendas and minutes therefore used as template for meetings. The historic agendas and minutes were not in the required format.

The minutes for the 2024 Annual meetings were not completed by the previous clerk. New Clerk subsequently expanded them and published on Council website prior to the annual meetings in May 2025.

The Transparency Code will be reviewed and adopted at the Council meeting in September 2025. Format of minutes will be adopted with the writing of minutes for the Annual meeting held in May 2025.

New Clerk was not involved in the 2023/24 Annual Audit, apart from publishing the documents supplied, once the External Audit was completed. New Clerk has since ensured the previous 5 years AGAR documents, when available, have been published on the Council website.

New Clerk now aware of full list of documents to be published for the 2024/25 Audit.

**Assertion 4:** Exercise of Public Rights for 2023/24 not published.

New Clerk was not involved in the 2023/24 Annual Audit, apart from publishing the documents supplied, once the External Audit was completed. New Clerk has since ensured the previous 5 years AGAR documents, when available, have been published on the Council website.

New Clerk now aware of full list of documents to be published for the 2024/25 Audit.

**Assertion 5:** No Risk Register in place.

An Internal Risk Management Control document has been signed annually. However, the IA, showed that the IRMC document does not cover all areas of risk. The Council are therefore unable to assess all risks.

The Council do hold an insurance policy to cover insurable risks and liabilities.

A full Risk Register will be set up for review and adoption at the Council meeting in November 2025.

The 2024/25 Internal Audit has shown that there is more work required to meet all statutory requirements in addition to those mentioned above. The above explanations have given a realistic timescale for the work to be done by part-time clerk and councillors.