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Date: 15 November 2023

Dear Ms Baylis

RE: Audit of AGAR for the year ended 31 March 2023

Thank you for your email of 19 October 2023, in which you requested additional information about our comments in the audit report.

We are happy to provide clarifications, below. It should be noted that while this letter may be published along with the audit report, it is not intended to replace it.

Paragraph in audit report: “The Council has not corrected the following error at Section 2 of the Annual Governance and Accountability Return so the Annual Governance and Accountability Return has not been prepared in accordance with proper practices:

- The box 8 figure and bank reconciliation included a bank account value that did not agree to the corresponding bank statement balance.

In 2023/24 the Council should ensure that the Annual Governance and Accountability Return is prepared in accordance with proper practices.”.

Clarification: This matter relates to a bank statement from Barclays which was not received by the Council until after the AGAR had been prepared. The statement showed a bank balance which was £500 lower than the bank balance included as part of the figure in box 8, due to a payment made around the year-end. Consequently, the figure in Box 6 ‘Other payments’ is understated by £500, Box 7 ‘Balances carried forward’ is overstated by £500 and Box 8 ‘Cash and cash equivalents’ is also overstated by £500. The Council should ensure that, in the 2023/24 AGAR, the 2022/23 figures are updated to reflect these issues and should head the prior year column ‘restated’ to make it clear an amendment has been made.

Paragraph in audit report: “The Council did not initially include a bank reconciliation in the Annual Governance and Accountability Return submission for audit review. The bank reconciliation is a key

management control and in future the Council should ensure that it is prepared as part of the Annual Governance and Accountability Return submission.”

Clarification: The Council did not include a bank reconciliation in the initial submission for audit review. However, the Council did provide the bank reconciliation when requested during our review which reconciled the cash book figures and the bank statement balances. In future, the Council should ensure the bank reconciliation is provided as part of the initial submission.

Paragraph in audit report: “The Council prepared the 2022/23 accounts on the basis of income and expenditure. However, the Council was unable to provide a reconciliation between Box 7 (balance carried forward) and Box 8 (total cash). In the absence of a reconciliation there is uncertainty about the figures in the accounts at Section 2 of the AGAR. The Council should ensure that it understands its financial performance and amounts owed to or owed by the Council at the year-end so it can provide a reconciliation of boxes 7 and 8 in 2023/24”.

Clarification: We have noted from a reassessment of the information submitted with the AGAR that the reconciliation of boxes 7 and 8 had been provided as requested. The matter above is therefore not accurate and should not be considered an issue for the 2022/23 Annual Governance and Accountability Return.

We hope that these provide suitable clarification for the paragraph in our report. Please let us know if we can be of any further assistance.

Yours sincerely



Gavin Barker
Engagement Lead
For and on behalf of Mazars LLP