

**Granby cum Sutton Parish Council
Annual Governance and Accountability Return 2023/24**

Annual Internal Audit Report

Comment by Internal Auditor on 'No' responses:

The Council's normal accounting processes have for many years included the preparation of quarterly management accounts comprising a detailed statement of receipts and payments, summary of cash at bank, and a bank reconciliation.

The resignations of the Clerk & Responsible Financial Officer in October 2023 and of her successor in May 2024 caused some disruption to these routine processes, with the result that quarterly accounts and bank reconciliations were not produced in the second half of the financial year ended 31 March 2024.

The new Clerk & Responsible Financial Officer, appointed in May 2024, performed a thorough review of all of the Council's financial transactions in 2023/24 to ensure the annual accounts were properly prepared for audit in accordance with the Accounts and Audit Regulations.

The Clerk & Responsible Financial Officer will ensure that quarterly accounts, bank reconciliations, etc., are prepared on a timely basis for 2024/25. Likewise, the Council will review the quarterly accounts as part of the standing agenda item for Finance.