



# SEAMER PARISH COUNCIL

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15 May 2025

**Your ref:** NY0491 Seamer (Scarborough) Parish Council

**My Ref:** Annual Governance Statement 2023-24  
Seamer Parish Council - Explanation Line 4

PKF Littlejohn LLP (REF: SBA Team)  
15 Westferry Circus  
Canary Wharf  
London  
E14 4HD

By e-mail: [sba@pkf-l.com](mailto:sba@pkf-l.com)

Dear Sir/Madam,

## Annual Governance Statement 2023/24 Seamer Parish Council – Line 4

I refer to the discrepancy between the Council's Annual Governance Statement 2023/24 line 4 "Yes", and the Annual Internal Audit Report 2023/24 line N and page 23 of the Internal Auditor's detailed report "No".

### Explanation

A draft ie unsigned Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return 2022/23, prepared for publication on 12 May 2023 and announcing the period for the exercise of public rights commencing on Monday 5 June 2023 and ending on Friday 14 July 2023, was considered at the Annual Meeting of the Council on 9 May 2023. The Council resolved those dates for the period for the exercise of public rights be approved [minute 39(e) of 9 May 2023].

The signed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return 2022/23 was then published on the Documents page of the Council's website on 12 May 2023, within a single pdf file including the notice, approved and signed Accounting Statements & Annual Governance Statement, Annual Internal Audit Report, Internal Auditor's explanatory letter and Year-End Audit Checklist, the Explanation of Variances and the Council's approved Accounts. This electronic file NOTICE OF PUBLIC RIGHTS & PUBLICATION OF UNAUDITED GOVERNANCE & ACCOUNTING 2022-2023 is, therefore, provided with this letter. The Council's "NY0491 2022-23 AGAR submission for External Audit: Seamer (Scarborough) Parish Council" was submitted to you by e-mail the same day.

Following receipt of your "NY0491 2022/23 AGAR Section 3 External Auditor Report" by e-mail on 31 July 2023, your External Auditor Report and Certificate 2022/23 and a draft Notice of conclusion of audit were considered by the Council meeting on 8 August 2023, which resolved your External Auditor Report and Certificate be received and noted and the draft Notice of conclusion of audit be approved for publication [minutes 91(a)(i) & (ii) respectively].

### SEAMER PARISH COUNCIL

**Chairman:** Councillor Lynda Wallis | **Vice-Chairman:** Councillor Vanessa Milner

**Clerk and Responsible Financial Officer:** Andy Jennings | PO Box 512 | Scarborough | YO11 9GH

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The signed Notice of conclusion of audit was then published on the Documents page of the Council's website on 10 August 2023, within a single pdf file including the notice, External Auditor Report and Certificate, approved and signed Accounting Statements & Annual Governance Statement, Annual Internal Audit Report, the Explanation of Variances and the Council's approved Accounts. This electronic file remains published on the Council's website, along with those of relevant documents annually since 2015/16.

The Council, therefore, confirms that during the previous year, it correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations, and complied with the publication requirements for the prior year AGAR.

The Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return 2022/23 file was taken down from the website upon publication of the Notice of conclusion of audit file, the latter replacing the former, as has always been the Council's practice with no previous adverse report for doing this.

The unsigned draft Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return 2022/23 was provided in hard copy to the Internal Auditor 2023/24 upon physical inspection on 16 April 2024, within the "Agenda and Papers" files for the year, along with the signed minutes for the year and the signed Notice in hard copy within the AGAR 2022/23 section of the Council's Accounts 2023/24 files.

Despite this and answering "Yes" in the Annual Internal Audit Report 2023/24 line M, line N is answered "No", as is the first line on page 23 of the Internal Auditor's detailed report "Before 01 July 2023, the authority should have published: a) Notice of the period of exercise rights and a declaration that the accounting statements are as yet unaudited. | No | This could not be located from the website."

However on page 23 the Internal Auditor concludes that "b) Section 1 the Annual Governance Statement approved and signed page 4" and "c) Section 2 the Accounting Statements approved and signed page 5" were published before 1 July 2023, notwithstanding their publication at that stage being within the same pdf file as the Notice published on 12 May 2023 and the hyperlinks provided for Section 1 and 2 on page 23 being to their inclusion in the file containing the Notice of conclusion of audit published on 10 August 2023.

I tried to address these points with the Internal Auditor to no avail. I therefore sought and received your advice by e-mail "NY0491 Seamer (Scarborough) Parish Council – 2023/24 Internal Audit Query - Line N" on 2 May 2024, for which thank you.

The Council has recently set up separate Finance, Accounts & Audit pages on its website and moved all financial documentation from the Documents page to the annual Finance, Accounts & Audit sub-pages. This was in progress prior to and completed during the period of the Internal Audit, so did not have any effect on it.

Yours faithfully

**Andy Jennings**  
**Clerk and Responsible Financial Officer**