

Graig Community Council - AGAR report 2021-22 - Action Plan for Qualified Audit

Basis for Qualification – Accounting Statement	Action
The Council's accounting records (bank reconciliation) does not reconcile to the annual return.	To be investigated and annual return figures restated with correct figures and reconciled to the bank reconciliation.
The Council's annual return for the current year is arithmetically incorrect, the Council was unable to provide an explanation for the errors.	To be investigated and annual return figures restated with correct figures.
The Council has not provided a complete explanation for significant variances within the year.	To be investigated and reported back to Council.
The Council has not provided supporting explanation for its increase in borrowing and we are unable to conclude as to whether this borrowing was approved.	To be investigated and reported back to Council.
Basis for Qualification – Annual Governance Statement	Action
Assertion 1 – approval of the accounting statements. The Council has not had proper arrangements for the preparation and approval of the accounting statements for the current year. The Council did provide an approved annual return for audit.	To provide an approved annual return for audit for year ending 31 st March 2023. Ensuring proper arrangements in place for preparation and approval of the accounting statements for 2022-23.