

THIRSTON PARISH COUNCIL

Chairman: Mrs Hazel Lindley

Clerk: Mrs Lisa Hamlin
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9 July 2020

Internal Auditor for Thirston Parish Council

Dear Sir

RE: Year End Accounts for 2020

Thirston Parish Council is part of the Felton Cemetery Joint Committee.

There have been ongoing discussions between NALC and the external auditors and the Joint Panel for Accountability and Guidance (JPAG) about how joint committee finances should be recorded. NALC's position in previous years was that it was acceptable and permitted for the lead authority (Felton PC) to include the full receipts and payments in its accounts. However, JPAG do not take this view and have stated that the receipts and payments need to be apportioned between the constituent councils, with each council recording its appropriate share of the payments and of the receipts.

A request for clear guidance as to how to account for this apportionment has been sought from the Northumberland Branch of NALC on how these figures can be incorporated within the existing accounts using the forms provided. This has subsequently been passed to the National division of NALC for guidance.

This issue was discussed at the Thirston PC meeting on 11 June and the Councillors resolved that should advice not be forthcoming by the end of June then the accounts would be submitted to the internal auditor as they stand with a covering letter explaining the situation.

With this in mind the Clerk has received no guidance from NALC and therefore the accounts to be audited as per previous years, excluding the apportionment and this will be reviewed again in the next financial year when clear guidance will hopefully have been received going forward.

Yours faithfully



Lisa Hamlin
Thirston Parish Clerk and RFO