

BARDNEY PARISH COUNCIL

Explanatory Statements in Respect of any "No" reponses on the Internal Audit Report 2023-24

Assertion	Explanation
B	Published minutes do not contain a Schedule of Payments, demonstrating what was approved
D	The budget process was adequate and progress monitored but reserves were not reviewed
H	The Asset Register has not been published and there is no evidence of recent review
I	Published Bank Reconciliation documents are lists of payments and do not demonstrate that accounting balances match bank statements