

Date: 08.02.2023

## **Public Notice**

**A Public Interest Report (PIR) was raised by the External Auditor on 5<sup>th</sup> July 2022.  
(Reference EX0058)**

**Ref: Publicity for decisions under paragraph 5 or 6 SCHEDULE 7 REPORTS AND RECOMMENDATIONS of the  
Local Audit and Accountability Act 2014**

On the Date of the Debden Parish Council meeting of 25<sup>th</sup> January 2023  
Agenda Item number: **23/779 - Public Interest Report**

Debden Parish Council was aware that a PIR report would be necessary after the External Auditor spotted an error in the published accounts for the year ended 31<sup>st</sup> March 2021.

The error related to the incorrect recording of VAT Paid for the year.

Believing that the total expenditure, of the audited accounts for the year ended 31<sup>st</sup> March 2021 was below £25,000, DPC signed a Certificate of Exemption, with no requirement for a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015.

The 2021 accounts were restated and the total expenditure for the year ended 31<sup>st</sup> March 2021, with VAT correctly recorded as part of the total expenditure, had been amended which exceeded the £25,000 limit.

Thus, a PIR was raised because the Certificate of Exemption had been signed in error.

The PIR was considered and accepted but no changes to the current year end procedures were deemed to be necessary as the Council has already instituted year end checks to ensure that this cannot occur in future years.

See Full minutes for the meeting of 25<sup>th</sup> January 2023, available: [www.debden.org](http://www.debden.org)