

The external Auditors, PKF, have asked that we reduce Box 8 on the AGAR by £759. This represents an unrepresented Direct Debit for the NEST Pension scheme.

The amount was posted to RBS on the 15 March 2024 as part of the salary input, unfortunately the Direct Debit for NEST did not leave our account until 2 April 2024 which meant that it became an unrepresented item on the bank reconciliation.

As it is a DD payment the PKF are suggesting that it could not have been made in March, when in fact it could have and should have been paid on or about the 15 March. We were not to know that there would be a late DD request by our Payroll Company.

Having spoken to our Internal Auditors they agree with us that PKF are taking a very hard line on this, as the report has been issued there is nothing that Polegate Town Council can do about it.