

Successful meeting arranged Clerk2 left in Nov 2019

From: [Resident2]
Sent: 23 September 2019 13:45
To: Bleadon Parish Clerk 2
Cc: [Resident1]
Subject: Re: Request to View Accounts

Hi [Clerk2],

I hope you are settling in well.

Thank you for agreeing to meet up with us. [Resident1] and I have compared diaries and found some potential days, one of which we hope will be suitable for you:

- Wed 25 or Fri 27 Sept, anytime between 10am-4pm
- Tues 1 Oct 10am-1pm or Fri 4 Oct between 10am-4pm
-

I don't know where you are travelling from, so please can you suggest a good place to meet?

Kind regards,

[Resident2]

From: [New Clerk]
Sent: 11 September 2019 11:07
To: [Resident2] [All Cllrs]
Cc: [Resident1]
Subject: RE: Request to View Accounts
Dear [Resident2]

Thank you for your email, and apologies for the delay in getting back to you. I wanted to speak to [Clerk] about this so that I had all of the information regarding your query and the concerns you have raised.

I understand that you and [Resident1] met with [Clerk] and [Chair F&P] (Chair of Finance and Personnel Committee) on 6th August to view the accounts and seek answers to the questions that you have raised.

With regards to asking questions about the accounting records, you are advised to first talk to your Council, which you did. You do then have the option to go directly to the external auditor about the accounting records if you are not satisfied with *any* of the explanations that you have been given, as it seems unfortunately you were not. The time frame within which local electors, or interested persons can legally do this is a 30 working day period, called the "period for the exercise of public rights". These key dates were published in the noticeboards throughout Bleadon, and showed the commencement date as Monday 1st July with an end date Friday 9th August.

The time available to formally ask questions (as limited by law), has now closed – indeed has been closed for over a month already, with the accounts being approved and signed off by the external auditor.

I think I understand that primarily you feel there is a lack of transparency at Bleadon Parish Council (particularly surrounding the accounts and financial matters), and that best practice is not always operated. I really hope that you will be assured by the fact that the Council now has a qualified clerk in

post, and that I will be doing my utmost to ensure that the Council keeps to legislation, maintains transparency and operates best practice at all times.

As you know, I am not local to the village, but would gladly meet with you and [Resident1] to go through any specific concerns you may have so that we can work constructively together to make Bleadon the best community possible for all residents.

Kind regards and very best wishes,

[Clerk2]

From: [Resident2]

Sent: 05 September 2019 18:33

To: [All Cllrs] Bleadon Parish Clerk <parishclerk@bleadonparishcouncil.co.uk>

Cc: [Resident1]

Subject: FW: Request to View Accounts

Dear Councillors & New Clerk/[New Clerk],

I am emailing you directly because at the full council extraordinary meeting on 20th August the Clerk/Responsible Financial Officer stated, although not minuted, that she had not forwarded our email regarding Audit concerns to you all. (Please note that it was addressed to Councillors & New Clerk, not the current Clerk/[Clerk]). We have yet to receive confirmation that you have been sent this email. As the Clerk's contract has now finished we wouldn't want our concerns, and our request to view Audit information to be overlooked, so please find the email chain below.

At the same full council meeting Cllr [Chair of &P]]/Chair of F&P indicated that the internal and external auditors felt everything to be in order. If residents are unable to view the associated Audit documents in the allotted time in which to raise any concerns, how will the Auditors know that there may be resident concerns regarding the information that they have been given?

It's been a month since we were prevented from viewing BPC's Audit submission information. We therefore look forward to meeting with the new Clerk/[new Clerk[/RFO, who the public were informed started on 01 Sept 19, to view the information and address queries as soon as possible (as confirmed by the previous Clerk/[Clerk].)

Kind regards,

[Resident2]

From: [Clerk]

Sent: 22 August 2019 09:07

To: [Resident2]

Subject: RE: Request to View Accounts

Hi [Resident2]

I acknowledge receipt of your email below and, as mentioned before, it is not possible for me to reply at present. A response will be given to you by the new Clerk in September.

Kind regards

[Clerk]

From: [Resident2]
Sent: 18 August 2019 17:33
To: [Clerk] [Chair of Finance & Personnel]

Cc: [Resident1]
Subject: Re: Request to View Accounts

Dear Councillors & New Clerk,

We, [Resident1] and I, are writing to express our disappointment and concern regarding the lack of financial information available at our Audit meeting last week, and BPC's subsequent response to [Resident1] on Saturday 10 August 2019, after the Audit timescale had passed. I am also disappointed that the Clerk didn't include me in the update below.

The Clerk (Responsible Financial Officer), [F&P Chair] (Finance & Personnel Chair), [Resident1] and I attended the meeting on Tuesday, 06 August 2019. Although there was a stack of invoices and receipts available at our meeting/viewing there appeared to be no other Audit submission documents to reference, for example, *"... the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested."* We asked a number of questions regarding:

1. Reserves, We asked for the start and end Reserve figure, what Reserves were held for, and what they had been spent on. After a very long discussion it was concluded that BPC didn't have that information to hand and we were told that BPC did not store information in that format. A later study of the budget information sent via email at the meeting, and associated Audit submission papers found online, indicates otherwise? Also, the July 19 Min 324.14 states a precise Reserve value of £66,518.09 that seems to correspond to AGAR Section 2.7, signed by the Clerk on 10 June 19, why was this not stated/known at the Audit meeting? Also, it appears that BPC want to spend £22K by the end of the year on unspecified items to reduce the Reserves to the specific target value of £44,100, why? This decision was only noted, not discussed, at the July meeting or any other know BPC meeting? For years residents have been told that BPC must keep high Reserves, so what assets, liabilities, risks, projects, legislation, etc. have changed? We would have liked clarification on this at the Audit meeting?
2. Budget - We asked for summary budget information by cost code, which was not available, either at the meeting or online. I was sent an electronic copy of a document during the meeting, as indicated above, but we were unable to view it at the time. Later viewing of this 2019-20 'Precept Budget' document clearly showed a Reserves worksheet tab, but this doesn't seem to correlate to the Audit information, which we would've liked to have discussed at the Audit meeting. We were allowed to photograph the 'Summary of Receipts and Payments' printout, which showed total project information but no itemisation.
3. BPC project/sub-groups budget and expenditure We were told that BPC doesn't hold itemised information for each of its projects/sub-groups, but it would be in the accounts, please can you tell us where? Residents are told in BPC meetings that sub-groups are independent/autonomous, that agenda/minutes/reports/financial information are not publicly accessible and/or not required. Please can you tell us who is managing and monitoring these project finances if BPC doesn't hold them by project and doesn't seem to receive and/or keep this collated information from project groups?

4. BPC's Risk Assessment/Register (Mar 19) - not present at the meeting. We were informed that it was on the website but it could not be found by the Clerk at meeting (see Clerk Saturday response below). From BPC Jan 19 (Min 318.13) it appears that the Risk Register has not yet been approved by full council as no working group has been set up, also indicated by Clerk's email below? In the Audit meeting we were told that sub-groups generally make their own decisions on their day-to-day spending of 'their' budget? How does this all fit with Risk Register 4. "*Liability - Legal Powers*" entry "*Ensure Working Parties understand that only the Parish Council can make decisions*" and the lack of financial information, and transparency?
5. Year-end figures As discussed at the Audit meeting, and previously via email to BPC, financial information used to be proactively/freely published, also annually in BPC's Newsletter (see BVN93 p3-7), along with an extended Annual report and attendance figures published on BPC's website? We were told that this type of financial information had not been published in the Newsletter the last few years because it was up to the Newsletter Editor and not BPC as to what is included and published in it. How can this be if it is funded/underwritten/accounted by BPC from a BPC budget, and according to the Risk Register sub-groups can't make decisions? Especially if it is preventing public awareness/proactive access to previously published information? (See BVN93 <https://www.bleadon.org.uk/media/other/24400/bvnsummer2012full24pgversion.pdf>)
6. BPC's Asset Register (Mar 19) - not present at the meeting. We were informed that it was on the website but it could not be found at meeting (see the Clerk's Saturday response below). A later inspection of AGAR Box H states "*Asset and investments registers were complete and accurate and properly maintained.*" yet the Clerk's Saturday response indicates that it isn't complete? According to Jan 19 (Min 318.13) it appears that the Asset Register has not yet been approved by full council as the working party has not met (as indicated in the Clerk's email below)? Also, the Asset register on the BPC website doesn't have any figures, was this the one submitted to Audit as requested? How is the related insurance of assets calculated e.g. AGAR Section 2.9?
7. Anomalies With regards the Clerks Saturday email response below, please can you tell us when and where the stated ownership and responsibility anomalies have been publicly agreed by full council and publicly documented/recorded? Especially as there hasn't been F&P, or working party, meeting agenda or minutes published since Jan 2019? Were these 'anomalies' concluded before or after BPC ticked Box "*H. Asset and investments registers were complete and accurate and properly maintained.*" on 09 May 19? NB there are at least two sets of F&P 2018-19 meeting agenda and minutes removed/missing from the BPC website during this audit period, why? Last year's AGAR is also missing from the website as the link doesn't work?
8. BPC Contracts - not present at the meeting. The Clerk informed us after the audit period that these would not be not available for inspection until after 1st Sept, by arrangement with the new Clerk, i.e. at least 4 weeks after our Audit meeting? (see Clerk Saturday response below)
9. Audit Reports - We asked if there was any audit report and/or recommendations. No concerns or issues were highlighted or indicated in the Audit paperwork shown. Cllr Hartree indicated that BPC could hold up to 18 months of precept value in Reserves and we mentioned that that the Good Councillor Guide (2017) previously indicated a value of 3-12 months. BPC seem to be reducing the Reserves to a 12 month value, i.e. £44,100 (See July Min 324.14) yet previous councillors have consistently advised for many years that high Reserves are needed, e.g. for potentially large cost church/grounds/wall/clock obligations, etc. So has something changed necessitating spending £22K by the end of this financial year? Please can you confirm the situation? Please can you also ensure that financial decisions, especially key ones like these, are discussed in a public meeting, in an open and transparent manner, and subsequently documented?

As confirmed by the Clerk below, we look forward to discussing these issues and concerns with the new Clerk and RFO in due course when we meet with her, to get a better understanding of how BPC, and their related sub/working groups, public finances are recorded, monitored and audited.

Kind regards,

[Resident1]

From: [Resident1]
Sent: 10 August 2019 09:24
To: [Resident2]
Subject: Fwd: Request to View Accounts

FYI

-----Original Message-----

From: parishclerk
To: [Resident1]
CC: [Chair of Finance & Personnel]
Sent: Sat, 10 Aug 2019 9:19
Subject: RE: Request to View Accounts

Hi [Resident1]

Further to our meeting on 6th August regarding the 2018-19 financial accounts I confirm that the new clerk will arrange for you to view (but not copy) all contracts relating to the financial year 2018-19. As she does not start until 1st September I trust you will be patient. It is important to BPC and the parish as a whole that I conclude a comprehensive handover in the few working days left to me.

The risk assessment and asset register are on the website (<https://www.bleadonparishcouncil.co.uk/business---finance/>).

Note that the council has yet to agree a date for the working party to review the current values of some assets, and note that long-standing anomalies regarding ownership/responsibility for the Halls and the Public Conveniences have only recently been concluded.

Regarding your wish to have the year-end figures presented in the format provided by Bruce Poole I regret that this will not be possible at this time. The finances are monitored by the parish council on a regular basis and audited separately by an internal and an external auditor, as required by good practice and legislation.

Kind regards

[Clerk]

From: [Resident1]
Sent: 05 August 2019 13:06
To: [Clerk]
Subject: Re: Request to View Accounts

Yes, that's fine - thank you.

-----Original Message-----

From: parishclerk
To: [Resident1]
Sent: Mon, 5 Aug 2019 10:46
Subject: RE: Request to View Accounts

Hi [Resident1]

We can do 2pm tomorrow, in the Coronation Hall.

Kind regards
[Clerk].

From: [Resident1]
Sent: 04 August 2019 20:20
To: [Clerk]
Subject: Re: Request to View Accounts

Evening [Clerk],

Thank you for your email - Tuesday 6th August pm would be fine and if poss the earlier the better.

Thanks and regards,

[Resident1]

-----Original Message-----

From: parishclerk
To: [Resident1]

Sent: Sat, 3 Aug 2019 17:51
Subject: RE: Request to View Accounts

Hi [Resident1]

I can do Tuesday 6th Aug in the afternoon or Weds between 10am and 4pm. Which would suit you?

As I am leaving at the end of August [F&P Chair], as Chairman of Finance and Personnel Committee, will attend with me to ensure continuity.

Kind regards
[Clerk]

From; [Resident1]
Sent: 03 August 2019 11:10
To: parishclerk@bleadonparishcouncil.co.uk
Subject: Request to View Accounts

Morning [Clerk],

Please could you suggest date/s to view all the accounting records for the financial year ending 31st March 2019 as indicated in your notice of public rights.

Regards,

[Resident1]