

RE: Restricted Request to View Bleadon Parish Council Accounts - Update

To:

- [Objector];
- SBA

Wed 11/11/2020 13:01

Dear [Objector]

Further to our holding response below, we are now in a position to respond more fully to you.

Thank you for your emails raising your concerns regarding the Council. Please note that any failure to provide correctly for public rights during summer 2020 can only be addressed by us during the review of the 20/21 AGAR, since Assertion 4 is a 'backward looking' assertion and refers to events that took place DURING the year under review. If you wish to raise an objection in respect of that assertion next year if the Council answers 'Yes' when it has not met the requirements, please do so during the 2021 public rights period.

Our remit does not enable us to ensure correct provision of these rights; however, during our review of the information that you have provided and comparison with information on the Council's website, we have noticed some issues that we plan to include in our External Auditor Report on the 19/20 AGAR.

We cannot comment on the issues that you mention in respect of earlier years as they are closed years.

Thank you for contacting us, we now plan to complete our review work and sign off our report and certificate which should be published by the Council on their website by the end of this month.

Kind regards

SBA Team

From: [Objector]

Sent: 24 July 2020 15:09

To: SBA

Subject: Fw: Restricted Request to View Bleadon Parish Council Accounts - Update

Dear SBA Team,

Thank you for your response and the NAO 'Local authority accounts - A Guide to Your Rights' document. I now feel better informed as to the process, and information potentially available, in regards to my rights to view BPC's financial information for this/next year.

I would have liked to have been able to discuss my concerns with someone at your office, to decide how to take this forward, but unfortunately, due to time constraints, this has not been possible.

From reading the document I am concerned about the way in which Bleadon Parish Council (BPC) is managing its business and finances, and dissatisfied with the action the authority has taken in response to issues I, and others, have raised both now and throughout the years. I would therefore like to bring my concerns to the attention of the local external auditor.

As a Bleadon Parish elector I have considered the financial effect on my community in considering how to progress, and **I do not wish to occur any costs** unnecessarily. I agree that '*there may be a more proportionate and cost-effective way of dealing with [my] issue ... [by] ... dealing directly with*' BPC. Unfortunately, that doesn't seem to have worked well over the last two Audit periods.

My main concern, as I hope is illustrated by this and my previous email dated 22 July 20, is in regards to AGAR Section 1.4, "*We provided proper opportunity during the year for the exercise of electors'*

rights ..." .. *"during the year gave all persons the opportunity to inspect and ask questions about this authority's accounts"*.

I believe that BPC has delayed any meaningful communications during the Audit period, hence this last minute email. As the government's current COVID19 restrictions are still in place, a face-to-face meeting with BPC, should it consider one, seems not to be possible at this time. Therefore, **to hopefully help ease problems for the remainder of this year, and for next year's Audit, please can I ask the External Auditor to take my concerns into consideration during the Audit process, and when making any recommendations to BPC. Considering BPC's Audit approach for the last two years, it would also be helpful if you could contact the Council and remind them of their obligation to provide for public rights.**

As electors are *"expected to have read and inspected the accounts and asked relevant questions before objecting"* to the External Auditor, **it would also be helpful if it could be suggested to BPC that it be more open and transparent with regards to its financial decision making and expenditure, especially with regards to making information publicly available and accessible in a timely manner.**

FYI, I will also consider contacting North Somerset Council, the Internal Auditor and/or the ICO.

Kind regards,

[Objector]

From: SBA

Sent: 24 July 2020 12:20

To: [Objector]

Subject: RE: Restricted Request to View Bleadon Parish Council Accounts - Update

Dear [Objector]

Thank you for your email. Please find below some information in respect of the challenge process. We have included some general information on the challenge process which you may wish to follow during the public rights period this summer. The information below is in relation to local electors of the parish only. If you are not registered on the electoral roll of the parish, you may still raise issues with us that we may consider during our review work. In this situation, we do not formally respond to you directly with the results of our consideration. Please also note that matters of Council policy are outside of our remit.

Please note that we do not carry out an audit of the Council's accounts, but only a limited assurance review. We can only consider any formal objection from an elector of the parish that relates to Sections 1 or 2 of the 2019/20 Annual Governance and Accountability Return (AGAR) and we **must** receive this during the specified 30 working day public rights period set by the Council (previously this needed to include the first 10 working days of July but given the current circumstances, the government have made changes to legislation removing this requirement). Please refer to our website for details of the limited assurance regime: <https://www.pkf-littlejohn.com/services-limited-assurance-regime-overview-of-limited-assurance-regime>

The website also includes a copy of the Practitioners' Guide, sections 1 and 2 of which constitute proper practices which the Council must follow when preparing its AGAR.

As you will see from the guidance, our remit is quite narrow and all costs of any additional work that we carry out are met by the Council (and therefore the local taxpayers through increased council tax). The costs are set by SAAA and additional work as a result of challenge correspondence received is carried out by an engagement lead at a cost to the Council of £355 per hour. Please find below a link to the National Audit Office document which explains the rights of an elector to raise issues with us during the public rights period: <https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2015/03/Council-accounts-a-guide-to-your-rights.pdf>

Please note that matters of policy cannot form the basis for an eligible objection, i.e. just because an elector does not agree with a council decision, that does not make it an unlawful decision. Concerns

about the conduct of any members of the Council should be raised with the district council and concerns regarding any members of staff should be raised with the Council itself. If your concerns involve any suspicion of fraudulent misconduct, you should direct the matter to the Police, as the proper authority. We cannot re-examine closed years' accounts. Our remit does not include the work of the internal auditor.

The first thing we will always ask is whether you have raised your concerns formally (i.e. in writing) with the Council in your capacity as a local elector and received a formal response from the Council. As our involvement in objections etc is so costly to authorities (and therefore their council taxpayers), we always encourage local electors to try and resolve as many of their issues as possible direct with their council. If you are not satisfied with the council's formal response to any of your concerns, then you can raise objections to items of account within the 2019/20 AGAR with us as external auditors (copying in the Council). Please note that if the Council fails to formally respond to you, this does not preclude you from raising the relevant issues with us as objections; however, this will undoubtedly result in higher costs to the Council.

You only have the 30 day public rights period to raise objections with us. If after reading the NAO publication and receiving the Council's response to your concerns, you still wish to raise an objection(s), please ensure you contact us before the end of the public rights period.

We have no power to enforce public rights as these are the rights of an individual. We can contact the Council and remind them of their obligation to provide for public rights. If you are not able to submit your concerns within the 30 working day public rights period, we would treat the matter as information that has come to our attention. It would still be dealt with as appropriate but we would not have any reporting obligation direct to you.

We hope that you find this information helpful.

Kind regards

SBA Team

From: [Objector]

Sent: 24 July 2020 11:20

To: SBA

Subject: Restricted Request to View Bleadon Parish Council Accounts - Update

Dear PKF Littlejohn,

Following my previous email I have received, what I feel is an offensive and highly inappropriate, response from Bleadon Parish Council's Chairman (see below).

I have also received a further response from the clerk (below) with the attached information, which he has now uploaded onto the BPC website.

NB. The information on the website always seems to change, and be updated, after I've raised the fact that it is not accessible, at which point I, and others, receive a reply that implies that the information has been there all along.

I am still waiting for other information relating to 2019-20, which I am chasing again, but I am not sure that I will get a response.

You may also be interested to know, that in Feb 2019. North Somerset's Standards sub-committee upheld a resident complaint, concluding,

- " ... *that the Councillor's actions had breached Bleadon Parish Council's Code of Conduct, in particular; Openness and Leadership*" (attached).
- In March 19 BPC did not discuss, resolve or properly inform residents of the complaint at their public meeting, instead it stated, "*... As a Councillor I feel this process is deeply flawed, contrary to basic human rights, and contrary to natural justice.*" *The Council RESOLVED TO ACCEPT the statement as representing the view of the Council and also RESOLVED to write to NSC expressing concern about the process*" (Mar 19 Min 320.23)

It is under these types of circumstances that we/residents entered the 2019-20 financial year, and can hopefully indicate why we are still struggling with access to information, especially financial.

I hope you can assist in gaining current financial information, and help encourage a more open and transparent approach by BPC in the future.

Kind regards,

[Objector]

From: [Objector]
Sent: 24 July 2020 11:12
To: BPC Chair
Cc: All Cllrs & Clerk
Subject: Fw: Request to View Accounts

Dear [BPC Chair],

I find your email below offensive and highly inappropriate, especially for someone in your position as the Chairman of Bleadon Parish Council.

Please can I remind you that in the absence of BPC arranging a meeting to exercise my public legal right to view the financial information by 24 July 20 (attached), I still would like to receive some financial information. I therefore believe that at this point an overview of the information that I would have seen at the meeting will have to suffice (with the hope to see the actual documentation, with proper access, in the future).

Therefore, please thank your clerk for his email below and the recent documentation that he has now uploaded onto the BPC website (attached), but please can you ask him to send the outstanding information for 2019-20, e.g:

- contracts (e.g. who/company, what/service given, how much, duration)
- reserves (e.g. start amount, list of itemised expenditure, associated project)
- grants given and received (e.g. who/company, purpose, how much)

Kind regards,

[Objector]

From: [BPC Chair]
Sent: 22 July 2020 23:20
To: Objector
Subject: Re: Request to View Accounts

Hi [Clerk]

Any suggestion I have might not be acceptable!!!
However, until we know what is happening Covid wise then she will just have to wait
and not make another request. WE will contact HER.
[BPC Chair]

From: [BPC Chair]
Sent: 22 July 2020 23:34
To: [Objector]
Subject: RE: Request to View Accounts

Dear [Objector]

With reference to your latest e-mail.

I am not in a position to provide you with any further information that relates to the years 15/16 – 16/17 – 17/18 and 18/19 other than that which is currently in an electronic format currently on the Parish Council Website for the years in question.

I have never been asked at any time in the past to provide to a member of the public an explanation of the variances as this is to my knowledge only requested by the External Auditor as background information to assist them in preparing their report. However in an attempt to have these repetitive requests for information from you cease I have attached herewith what has been submitted to the External Auditor.

To be unequivocally clear I am informing you what electronic information that is available is simply that which is set out on the website. I am certainly not saying that I have deleted any electronic information and your inference that I might /have done so is totally unacceptable.

Therefore to repeat once more I am personally not in a position to provide any further information other than that which has been previously provided by me or which is available on the Council Website.

As to the Council's Virtual Meeting held on Monday I deliberately commenced my action at 6.30 pm and to my knowledge I admitted everyone Councillors and Members of the public (of which there were three) alike as soon as the request appeared on my screen. I am therefore not able to comment on your query.

I have already explained to you how I deal with correspondence received so I will not therefore repeat my previous comments on the subject.

The Parish Council like all Town and Parish Councils who are in membership with their national organisations receive at regular intervals both legal and general advice which is then disseminated and or re-circulated to the members. Because of the present situation in regard the Coronavirus pandemic most of the information/advice being received centres on how councils should operate within the stated regulations and advice. That is what I was referring to in my reply.

In conclusion I am of the view that I have done everything possible to provide you with what I have at my disposal so it will not be a complete surprise therefore when I state that this communication will be the last on the subject of years 2015 to 2019.

Parish Clerk & RFO

From: [Objector]
Sent: 22 July 2020 20:36

To: Clerk
Cc: All Cllrs
Subject: Re: Request to View Accounts

Hi [Clerk],

Thank you for your prompt reply and Auditor contact information.

You seem to be mainly focussing on the inability to access paper records. What is preventing you from answering my questions from electronic records? You, and previous clerks, have not answered my queries re: the previous 4 years finances. As far as I'm aware there is no minuted agreed budget for these years and no one has stated otherwise. So please answer my previous question:

"To be clear, are you stating that all previous electronic financial information is no longer held by BPC, and/or was deleted when you joined and set up the new electronic financial system?"

To summarise, and try to resolve this issue that has been going on for many years, I'm requesting the following information for each of the years Apr 2015- Mar 2020, some of which has been updated on the BPC website, some not. Please see attached spreadsheet that I created from BPC website information today, the yellow boxes highlight some of the missing information that I'm requesting (if there are any errors/you have updated the website, please point me in the right direction to find it):

- AGAR Part 3 - Sections 1, 2 & 3
- Itemised Summary of Receipts & Payments e.g. as seen in the second page of the Annual Return Section 2 document you sent me on 08 Jul, as attached
- Grouped Summary of Receipts & Payments, as used to be published in the parish newsletter but not since 2014, despite requests over the years
- Explanation of Variances - Any notes/reports associated with Section 2 above, e.g. for changes more than 15% and £200 from the previous year (as indicated in the attached Return)
- Any Internal or External Audit reports or notes
- Annual Budget by Centre
e.g. https://www.bleadonparishcouncil.co.uk/content/large/documents/reports/annual_budget-2020-21.pdf
- Reserves information e.g. reasons to be held, start balance and itemised expenditure
- Itemised expenditure by project
- List of contracts
- Grants given and received
- NB. I believe that above should be accessible by the public, as indicated by minimum requirements set out in the ICO Model Publication Scheme and Audit Public Right to View.

As you know, my/public? access to Monday's Zoom meeting was restricted until around 7:50pm, when I was allowed to enter the meeting, can you tell me the reason for the delay? Please can you tell me why this outstanding, urgent legal issue to view the financial information was not on the Agenda, especially considering the restricted access last year? Did you raise this with councillors in the part of the meeting that I was not allowed to join? With regards to being able to view information, I take it that this will not now be happening before Friday, so please can you tell me, whether residents will get an opportunity to see the financial information, with the same Rights to View, in the future, or will this again be considered a 'timed out' request?

Finally, your reply below is unclear, did you receive "... advice ... from both the Members Local and National Association as well as the Town and Parish Council Clerks professional organisation", and, if so, what was it?

Kind regards,

[Objector]