

From: [Objector]
Sent: 7 September 2022 21:07
To: sba
Cc: [All Cllrs & Clerk]
Subject: Bleadon Parish Council AGAR 2022

Dear PKF Littlejohn/SBA Team/[xxx],

Re: Bleadon Parish Council's AGAR - Accounts for the year ended 31 March 2022, commencing on Monday 13 June 2022 and ending on Wednesday 7th September 2022

I hope you can resolve the following concerns in due course, especially in relation to last year's accepted objections.

I feel that the original simple act of viewing Bleadon Parish Council's (BPC) AGAR related information has become unnecessarily unhelpful and tortuous beyond belief, which I attribute to BPC's disengaged written approach to the AGAR process. I have asked for amicable physical meetings with councillors in order to resolve issues and concerns throughout the year, and during this year's three-month AGAR period, but they still persist. Due to BPC's AGAR approach I have lost countless days, and had sleepless nights, trying to write explanatory correspondence and queries instead of having productive discussions with a knowledgeable BPC representative. This has significantly and negatively impacted on my daily responsibilities. BPC's chosen AGAR approach has resulted in me being told that my queries have been 'comprehensively' answered when I believe that the information hasn't even been sent. Due to BPC's impersonal approach some of my assumptions in this correspondence may not be correct as I've been unable to verify them (Please see Missing AGAR Information and Viewing and Finance Committee Concerns attached for more information).

Due to missing information, this year's AGAR started with the need for BPC to post four AGAR Notices, with the original right to inspect the records starting before the AGAR had been approved by BPC on the same evening of 13 June 22. It ended with BPC's Chair stating that rather than address my/residents' concerns and questions during the AGAR period, and then possibly repeat the process again later via an External Audit AGAR challenge, she would prefer to wait to discuss any questions raised by you/the External Auditor at some point in the future. This may explain the same lack of information at each of the three viewings, 12 July (1-2-1 without AGAR Form 3), 24 Aug (restarted AGAR viewing period group meeting) and 01 Sep 22 (1-2-1). The Responsible Financial Officer did not attend any meetings, with attending councillors unable or unwilling to answer my/resident's questions. Instead, we/residents were repeatedly told to put all questions in writing to the clerk, who in turn said the information had been provided or would be available at an AGAR viewing. This of course generated an inordinate amount of paperwork for all of us. I feel that BPC has made it very clear that they do not appreciate public scrutiny, with information and queries still outstanding from my 15 July and 09 August emails to BPC. Unfortunately, that means that I need to write to you with our concerns. (Please see Viewing and Finance Committee Concerns attached for more information).

Last year you/External Auditor accepted a number of objections for the 2020/21 AGAR, which sadly I believe have not been addressed or resolved by BPC and persist into this year.

- Objection 1: Council's provision for the exercise of public rights
- Objection 2: Council's tendering processes
- Objection 3: Council's grant awarding procedures
- Objection 4: Lack of transparency including failure to publish required information and use of working groups
- Objection 5: Asset register that supports Box 9
- Objection 6: Council's reserves
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This year I have additional financial processing and trustee concerns. To evidence my concerns regarding the AGAR, please see attached detailed documentation: Missing AGAR Information, Financial Concerns, Trust & Grant Concerns, and Viewing and Finance Committee Concerns.

AUDITOR REPORTS

On 09 August I requested the last five years' full **External Audit reports** but did not receive any. I believe that some of the ones contained on the BPC website, within previous AGAR Form 3 documents, are incomplete.

I requested the last five years' full **Internal Audit reports** but I have only received one relating to last year's AGAR, and one of the two AGAR related to this year.

I am concerned that the February 2022 Internal Audit report only states one **BPC Trustee role**, with one associated charity, i.e. "*The Council is the sole managing trustee of Bleadon Children's Playground*". In various BPC documents and website entries BPC has stated that it is the **Custodial Trustee of the Halls** (£1.1 million on the Asset Register), **sole Managing Trustee of Bleadon Children's Playground**, and is directly responsible for the **Youth Centre Land as Custodial Trustees and Car Park**. The latter three assets are not on the Asset Register, although some Playground assets are noted, with the reason as to why the Halls are on the Asset Register still unexplained. Should all these Trust Assets be on the Asset Register or not? If so, what value should they publish? (Please see Trusts and Grants attached for more information).

I believe that BPC's approach to its Playground Charity AGM and Charity Commission financial reporting is misleading to the public. BPC states, "*The Children's Play Area has consistently over many years declared in its Annual Charity Report that there is no income or expenditure. The Parish Council undertakes this responsibility. All of the income and expenditure is therefore reflected in the accounts.*" Yet, its Financial Regulations states, "*Where the council is sole managing trustee of a charitable body the Clerk and RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports ...*" The **Bleadon Children's Play Area AGM 14FEB22** minutes have no acceptance of the previous year's minutes? There is no reference to any assets, income or expenditure undertaken by BPC, for example as paid for by BPC public funds (see below)? No mention of BPC's plans to grant match fund additional equipment, with a potential future unminuted expenditure of £10K? (Please see Trusts and Grants attached for more information).

I am also concerned to read the internal Audit Report dated 20 February 2022, which states, "*Good practice noted at this review... "The Finance Committee takes an active scrutiny role... "Whilst bank reconciliations are taken to Council/Finance Committee meetings..."*"

In May 2020 BPC abandoned three sub-committees i.e. Finance & Personnel (4 meetings a year), Open Spaces (4 meetings per year) and Planning (12 meetings per year), preferring to use Working Groups, as BPC clerk stated 25 July 22, "*The re-setting of a Finance Committee just make more administration work which the council knows I am not in favour of*". Despite the AGAR problems over the last three months, and preceding three years, BPC's current Sept 22 (Min 356.7) Agenda states, "*10. To resolve to instigate the immediate formation of two following working groups. (a) Finance Working Group (b) Communications Working Group*". BPC has operated an undocumented financial/budget Working Group since May 2020, which I believe has been detrimental to BPC's ability to properly manage its budget, has caused an increased lack of public transparency and ultimately has led to the submission of these concerns. According to BPC's Risk Register, full council will remain accountable for Working Group decisions and expenditure. I assume they will still be spending the same amount of time discussing them, but potentially there will continue to be less public documentation, as otherwise a documented public Finance Committee would have been proposed. Residents presumably still have to wait until October to see the official council decision on these new Working Groups, and whether it will now release appendices, reports, papers, etc. with its official committee Agenda and Minutes.

BPC's decision to use undocumented Working Groups has significantly reduced public transparency and clear accountability. It has removed a potential 20 annual opportunities for the public to interact with the council, i.e. Finance & Personnel (4 meetings a year), Open Spaces (4 meetings a year) and Planning (12 meetings per year). I feel that this decision has also removed opportunities for councillors to better understand and represent residents. It should be noted that £25K of the current 2022/23 £64K budget is for Clerk/Staff i.e. 40%, 20% is related Administration (£13K) and 40% is allocated to Open Spaces (40%). Projects are now presumably contained within the Open Spaces budget, whose activities are effectively held behind closed doors, via undocumented working groups.

Conversely, BPC Committees are held in public with full transparency, with clear Terms of Reference (TOR), allowing the public to choose if they want to attend and whether they want to interact, with decisions and expenditure to be clearly minuted. However, BPC Working Groups are generally held in private where residents are usually chosen by BPC and asked to attend, no TOR, unknown budgets, unknown attendees/interests/aims, and are undocumented. Having attended full council meetings, it seems that Projects, Grant applications and Funding that are discussed in undocumented Working Groups (e.g. Park, Bridleway, Playground, Platinum Jubilee) are subsequently rushed through full council without apparent full discussion or full information, before any voting/approval may take place by councillors (Please see attached Viewing and Finance Committee Concerns).

GRANTS

I believe that **BPC's Grant awarding process** has become less transparent. It has become increasingly difficult to understand who is requesting money/grants/finance and how these subsequently get tabled and awarded. In the past BPC clearly minuted its types of 'contributions/donations' as grants. I believe that this approach would make the giving of money to independent organisations/charities/groups more transparent and accountable. For example, the publicly visible budget available for charities/village organisations/ non-BPC projects was £500 last year with £0 spent, yet there was un-itemised expenditure related to the independent Halls, Playground, Youth Club and Bleadon in Bloom (Please see Trusts and Grants attached for more information).

The process of **BPC applying for Grants** is not transparent, with applications seeming to be submitted outside of the full council approval process, and subsequent full council minutes not being detailed enough to understand what is being applied for, nor for what purpose. There are also no appendices/reports/papers published with BPC's agenda and/or minutes to view and the time or at subsequent AGAR viewings (Please see Trusts and Grants attached for more information).

TENDER PROCESSES continue to appear to be rushed, and appear to be undertaken and signed off without due process E.g. Halls painting, with roles and responsibilities unclear (Please see Financial Concerns attached for more information).

INVOICES & RECEIPTS - Some invoices appear to be paid before they have been put to full council. I feel that there is a lack of due process and/or internal controls as there are invoices missing from the minutes, which appear not to be going via full council authorisation process. There appears to be an incorrect recharge, i.e. Youth Club Picnic Tables. (Please see Financial Concerns attached for more information).

AUTHORISATION OF INVOICES/PAYMENTS - In relation to Declaration of Interests, can councillors co-authorise their own project/related interest invoice payments? (Please see Financial Concerns attached for more information)

CONTRACTS - BPC hold many contracts from mobile phone to web provider, not just the four on the BPC website. Of the four online, the Editor contract remains unsigned and the Editor appointment process and agreed salary is still unconfirmed. The budget monitoring processes are unclear. The Youth Club Lease seems to have been amended after it was signed and concluded by full council. Contract monitoring is unclear, with the clerk indicating that he does not have agreed/signed contractual information to hand, and the Personnel Committee has not met on a six-monthly basis to review the approved contracts (Please see Financial Concerns attached for more information).

ADDITIONAL WORK - The process of amending contracts/agreements is unclear e.g. The Toilet contract was agreed and minuted to be £1,674 per year for three years, but BPC has paid £216.66 per month since the contract commenced on 01 April 2021, i.e. £2,600 per annum (Please see Financial Concerns attached for more information).

ASSET REGISTER - The Asset Register was missing from all viewings, and the online version was dated 2020 Draftv3. The process of updating the register does not appear to be working despite BPC seeming to have purchased a Rialtas Asset Register. Items are still missing, e.g. nine tablets from 2020, and the £1.1 million Halls that are held in Trust are indicated in BPC ownership. NB The revised

Asset Register is on the Sep 22 Agenda (Please see Financial Concerns attached for more information).

EAR MARKED RESERVES (EMR's) - The purpose of each of the reserves has not been clearly explained to me, nor to councillors as heard in full council. Some initially unspecified reserves were reallocated in July 2022, including to the Halls of which BPC are Custodial Trustees. End of year values in various documents keep changing e.g. In the 'Summary Receipts & Payments' document provided during AGAR on 25 Jul 22, the EMR values do not add up correctly (Please see Financial Concerns attached for more information).

BUDGET SETTING AND LACK OF PUBLIC TRANSPARENCY - BPC still do not publish their appendices, reports, papers, etc. which at budget time means that residents do not know the values of any overview budgets for at least six months, as they are not available until the end of Q1. BPC has now reduced the amount of financial information in the public domain in their new format Q1-2022/23 report. Assuming the Q4 end of year information should be static at the time that it is submitted to AGAR, there are various anomalies when trying to follow individual budget line items over the various quarterly/monthly/ad hoc reports. E.g. Newsletter and Platinum Jubilee. Both these activities were managed by undocumented working groups. The budget, financial income, and expenditure is yet to be declared for the Platinum Jubilee project that ended 05 June 22. (Please see Financial Concerns attached for more information).

MONTHLY INCOME – BPC's monthly income is not documented on BPC minutes in the Financial section, nor is the reserve information, making it difficult to follow finances. No appendices/reports/papers are published (Please see Financial Concerns attached for more information).

ITEMISED EXPENDITURE - BPC have not supplied any itemised expenditure per budget line item as requested, so matching invoices to budget headings is nearly impossible. Similarly, the Reserves (Please see Financial Concerns attached for more information).

BUDGET CONTROL AND INVOICING PROCEDURES - I'd appreciate someone explaining whether BPC currently have the General Power of Competence and whether it was needed for any of its decisions or expenditure in 2021/22 or currently 2022/23? I am concerned that some payments/Invoices are not submitted to an Agenda for full council approval before they are paid. *"Of the current nine councillors only five are permitted to approve [invoices] just because time has not been found to initiate new mandates "* (25 July AGAR response) yet the oldest co-opted councillor unapproved is Mar 2020 and newest Feb 2022. (Please see Financial Concerns attached for more information).

GENERAL

BPC's policies and monthly full council Agenda implies openness and transparency, yet requests for information or questioning of BPC's decision making and expenditure by residents or councillors appears to be taken as an attack on either the council, its councillors or its clerk. This can lead to unpleasant and inappropriate public and email comments towards residents, particularly me/Bleadon BOB. Residents' and councillors' concerns and debates do not always get publicly recorded correctly, leading to miscommunications, frustrations and sometimes anger in the community. For some residents this situation has persisted for nearly two decades, which is why some approach me/Bleadon BOB to assist them with openness, transparency and accountability concerns, as they don't want to risk any personal, social repercussions. Unfortunately, BPC then see this as being 'only Bleadon BOB' who has concerns, e.g. *BPC response 25 July 22 "You are the only member of the public except for this past two weeks who has ever asked questions about the accounts."* I believe BPC's belief that there is a lack of public concern about the accounts is due to its disengaged approach to residents to date.

With regards the AGAR process, four years ago a resident asked me to assist them with their inspection of BPC's accounts, which subsequently led to an AGAR challenge last year. This year, after BPC posted four AGAR Notices giving a 12-week process, at least five other residents came forward to try and get answers. I understand that they too struggled to gain basic governance and

accountability information, which leads me to believe that BPC doesn't appreciate public scrutiny of its records, even though it is a public right.

Your assistance in improving this situation for the residents of Bleadon, and for the benefit of all current and future councillors, is appreciated, especially with regards to openness and transparency.

If you require any further information or explanation, please do not hesitate to contact me.

Kind regards,

[Objector]