

## **LYNEHAM AND BRADENSTOKE PARISH COUNCIL**

### **EXPLANATORY INFORMATION FOR EXTERNAL AUDIT – 2019/20**

As there were so many difficulties relating to the External Audit for 2018/19 it is hoped this explanation will assist the Intermediate External Audit for 2019/2020.

#### **Background**

During the first half of the 2019/20 financial year there were many Councillor resignations and co-options resulting in an almost complete turnover of the 11 Councillors for the Parish Council. In addition, a new Parish Clerk was appointed on 1<sup>st</sup> March 2019, after several months with a Councillor carrying out those duties. A number of co-options and elections took place during September, October and November 2019 resulting in the 9 Councillors currently in post. By October 2019 it became apparent that the Parish Clerk appointed on 1<sup>st</sup> March 2019 was not carrying out her duties to an acceptable level. A Locum Clerk was employed through the SLCC to assess her performance. In November 2019, that Parish Clerk was replaced by an experienced and qualified Interim Parish Clerk, for a six month period, to investigate the Parish Councils administration and put it on a proper footing. A permanent Parish Clerk would be recruited during this period. During this process it was discovered that Minutes had not been written for several meetings in 2019.

#### **Action Taken – all decisions Minuted**

1. It was discovered in November 2019 that letters from PKF Littlejohn about the 2018/19 External Audit had not been actioned, neither had an Internal Audit been carried out for some time.
2. An Internal Audit was immediately commissioned and took place in December 2019.
3. PKF Littlejohn were informed of the situation in relation to External Audit for 2019/2020. The Parish Council decided to submit the 2018/19 AGAR for External Audit and this was done in December 2019.
4. RBS Alpha Accounts software was purchased and installed in January 2020, with the entire accounts for the 2019/2020 financial year being entered on the system.
5. In December 2019 the following equipment was purchased for the Parish Clerk to use: laptop computer and software; printer; mobile phone.
6. A new website was set up, [www.lynehamandbradenstoke-pc.gov.uk](http://www.lynehamandbradenstoke-pc.gov.uk) ;
7. With the exception of 2, all Parish Councillors now have an exclusive Parish Council email address. Of the two, one is experiencing difficulties with set up but this is currently being worked on. The other one has declined to have the new email for his use.
8. The December 2019 Internal Audit raised 15 Recommendations that were implemented over the three months to the end of the financial year. Please see latest Internal Audit report with responses to these recommendations. Two documents remaining were adopted on 19<sup>th</sup> May 2020: Financial Risk Assessment, Reserves

Policy, together with the updated Asset Register (enclosed with the AGAR as it has been necessary for the Asset values to be amended).

9. Policy documents have been drafted and adopted to comply with the Transparency legislation and with recommendations in the Internal Audit Report. All are available on the website.
10. The lack of Minutes between February 2019 and September 2019 has been investigated with the following results.
  - There was no meeting in January 2019.
  - For February 2019 to April 2019 no Minutes have been located, only Agendas.
  - Agendas have been located for May 14<sup>th</sup> 2019 and July 9<sup>th</sup> 2019.
  - May 28<sup>th</sup> 2019 is a photograph of the Agenda supplied by a member of the public.
  - September 2019 an Agenda has been located.All the above have been filed in the Minute book with an explanatory note and copy of advice about missing Minutes obtained from National Association of Local Councils dated 25<sup>th</sup> November 2019. These Agenda and Minutes have also been uploaded to the new website.
11. All Minutes are now uploaded to the website as soon as they have been prepared in draft form.
12. One other difficulty in this period has been the amending of cheque signatories at the bank, together with setting up limited online access for the Parish Clerk. This was eventually achieved in March 2020.

It is hoped that this report will answer some of the questions that will inevitably be raised during the Intermediate External Audit for this Parish Council, as well as explaining some of the difficulties that have been encountered in the last six months of the 2019/2020 financial year. As a result of those difficulties, most of the responses in Section 1 of the AGAR will be negative, despite the actions taken by the Council between November 2019 and March 2020. Please see separate explanations for Section 1 responses.

Mrs Ann Kingdon  
Interim Parish Clerk  
26<sup>th</sup> May 2020