

Jeremy Solnick

From: Council Audits <councilaudits@bdo.co.uk>
Sent: 03 November 2014 16:50
Subject: RE: Walberswick Parish Council - Your invoice number 1324138 dated 7th October 2014

Dear Mr Solnick

Thank you for your email.

The audit fee set by the audit commission for your normal audit is based upon your income and expenditure levels and is therefore not comparable to time taken when dealing with electors questions.

We received 7 letters from the two electors, 15 emails from the electors as well as numerous phone calls and letters from the non elector in your area. Each of these letters were very long, one was 12 pages, and detailed and required considerable time to review and digest. Each one required a response and advice had to be sought from the Audit Commission technical department over a number of the issues raised and also legal opinion was sought regarding the legality of the increase in the pay scales for the former member of staff. The electors wanted us to declare the payment 'Wednesbury unreasonable' and therefore unlawful so legal advice had to be sought to cover this challenge. They also wanted us to obtain a refund of the monies paid. They also raised other queries over the reasons behind the increase in precept and salary payments, challenging hours worked and other issues around budgeting and also challenged that the freedom of information requests resulting in the increased salary costs.

A senior manager dealt with all of the matters in respect to the electors questions, which is our normal protocol. The charge out rate for the senior manager is much higher than the £117 charged per hour under our contract with the Audit Commission but we believe this is required due to the complexity of the questions and matters being raised by the electors. The time on our fees ledger therefore is much greater than that charged to you. Also, we did not charge any of our time taken in dealing with the non elector or for obtaining the legal advice. The time charged was purely in dealing with the elector's emails and letters and considering our response to their various challenges, which were many. For example one of the letters had 19 issues to consider. There was also considerable partner involvement in the final decision which again has not been charged for, only the senior managers time in concluding on the various matters raised and considering the legal opinions received.

I apologise for the delay in concluding your 2013 audit. You did submit your audit in June, we received the electors questions in September just before we were going to conclude your audit. We sought advice in late September and early October and considered this up to November. Then we received more correspondence from the electors in December. More correspondence was received in February and May. After each piece of correspondence we obtained further advice. In July we were in a situation to close the audit, but due to the 2014 audit being submitted which raised further issues we decided to delay both to close them down at the same time.

The time taken was charged in accordance with the Audit Commission charging protocol and is charged in line with our appointment letter, which was sent to you on our appointment.

I do hope this helps clarify our charges but if you have any further queries please do not hesitate to contact me.

Just so you are aware we have now received enquiries calling for the electors rights to be redone as they feel that the accounts presented during the original electors rights period was not the ones then subsequently approved by the Council.

Kind regards

Mrs Emma Prince
Council Audit team
For and on behalf of BDO LLP
Arcadia House
Maritime Walk - Ocean Village
Southampton SO14 3TL
UNITED KINGDOM
+44 (0)23 8088 1700
www.bdo.co.uk

From: walberswick.pc@gmail.com [mailto:walberswick.pc@gmail.com]
Sent: 13 October 2014 09:54
To: Finance
Cc: Council Audits; Esme Richardson; michael.gower@suffolk.gov.uk
Subject: Walberswick Parish Council - Your invoice number 1324138 dated 7th October 2014

Dear Sirs,

I write on behalf of the Walberswick Parish Council because it disagrees with the above invoice for the following reasons:

1. The invoice is excessive. It is nearly 10 times the standard fee.
2. No breakdown of the additional time spent has been provided. Please provide a full breakdown of the additional 17 hours claimed, including the number of queries received, their nature and complexity, the time spent on each query and the person who dealt with each query.
3. The audit has been unreasonably delayed and protracted. The Annual return and supporting papers were submitted in June 2013. The Audit report was only received on the 9th October 2014, fifteen months later. Please provide a full explanation for the delay which undoubtedly contributed to the excessive cost and caused considerable difficulties for the Parish Council.

Yours faithfully

Jeremy Solnick

Walberswick Parish Clerk

Follow us on twitter:
[@bdoaccountant](https://twitter.com/bdoaccountant)



We are delighted that independent research (Mid Market Monitor 2014) has confirmed that, for the third year running, we have the **highest client satisfaction rating of all the major firms**

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

This email (including any attachments) is confidential, protected by copyright and may be privileged. It is for the exclusive use of the intended recipient(s). If you have received it in error, please notify the sender immediately by emailing a response before deleting the email completely from your computer, and note that any storage, copying or dissemination is prohibited.

Where the content of this email is personal or otherwise unconnected with the firm or our clients' business, we accept no responsibility or liability for such content.

We accept no responsibility for viruses that we may have unintentionally transmitted to you within this email and you should check for viruses before opening any attachment. Those communicating with us by email will be deemed to have consented to us intercepting and monitoring those communications. For a more detailed description of our electronic communication policies, access the relevant

page on our website.

<http://www.bdo.uk.com/electroniccommunications>

Accountants and Business Advisers © 2014 BDO LLP. All rights reserved.

Save paper - do you really need to print this?