

{Name & Address redacted}

Our ref SF0392  
Your ref

DDI {Tel Number redacted}  
Email {email redacted}

24 April 2019

Dear {name redacted}

### **Walberswick Parish Council: audit of accounts for the year ended 31 March 2018**

Thank you for your letter dated 25 July 2018 relating to Walberswick Parish Council ('WPC' or 'the Council'). You asked us to consider reporting on your objections in a public interest report and to consider the lawfulness of all income and expenditure in 2017/18.

You and two other electors have raised objections to the 2017/18 Annual Governance and Accountability Return (AGAR). All three electors agreed that where you had raised objections in common with one or both of the others, that we could consider those objections once only and report our findings in respect of those common objections on the same basis to each of you. Appendix A indicates the resulting amalgamated common objections that we have considered; your original objections are shown in Appendix B. Please note that some of your objections cover more than one point and therefore may appear more than once in the explanatory tables below.

In total you raised 23 matters within your 24 objections, 8 of which have not been accepted as eligible objections and 15 of which have. Of those that have been accepted as eligible objections, none are being considered further for consideration under Step 3 of the challenge process set out in Auditor Guidance Note 4 (AGN04) <https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2017/01/Auditor-Guidance-Note-04-Auditors-Additional-Powers-and-Duties.pdf> for the reasons set out in this letter.

### Objections not accepted as eligible

<b>Objections (with reference to appendix B)</b>	<b>Reason not accepted as eligible</b>
<p><b>Objection #7:</b> WPC did not undertake public business economically, efficiently or effectively in 2017/18.</p> <p><b>Objection #8:</b> WPC did not comply with laws, regulations and codes of practice.</p> <p><b>Objection #9:</b> WPC did not comply with Financial Regulations and Proper Practices as defined by legislation.</p> <p><b>Objection #12:</b> WPC did not comply with the Accounts and Audit Regulations 2015.</p> <p><b>Objection #13:</b> WPC did not comply with the mandatory Governance and Accountability for Smaller Authorities.</p>	<p>These objections do not set out facts and grounds, which on the face of it, identify or which could give rise to an item of account contrary to law or a matter in relation to which a public interest report could be warranted.</p>
<p><b>Objection #14:</b> WPC did not comply with the statutory Transparency Code for Smaller Authorities.</p>	<p>The objection does not relate to matters which are within the auditor's jurisdiction, since the Smaller Authorities Transparency Code publication requirements are not mandatory for authorities over £25k income and expenditure.</p>
<p><b>Objection #15:</b> WPC did not undertake the appointment of the WPC RFO/Clerk appropriately.</p>	<p>The objection relates to 2016/17 which is no longer an open year of account.</p>
<p><b>Objection #24:</b> WPC did not properly provide for public rights in compliance with the Accounts and Audit Regulations 2015 and the external auditor's instructions, since it has not published on the WPC website the explanatory guidance entitled 'Local authority accounts: a summary of your rights' to explain provisions 25, 26 and 27 of the Local Audit and Accountability Act 2014.</p>	<p>The objection relates to 2018/19 which is not yet an open year of account.</p>

### Objections accepted as eligible

The remaining objections have been accepted as eligible objections; but they are not accepted for consideration under Step 3 of the AGN04 challenge process since the cost of the auditor considering the objections would be disproportionate to the sums to which the objections relate. Importantly, it is also noted that many of the objections have been made in previous years with those issues raised having already been considered and reported on by the previous external auditor. We have included further comments on each objection below.

<b>Objections (with reference to appendix B)</b>	<b>Reason not considered under step 3 of AGN04</b>
<p><b>Objection #2:</b> WPC accepted grant monies which the Council had not resolved to apply for, e.g. £2,500 of S 106 Planning Grant for clearing gorse on Walberswick Common is recorded as income from Suffolk Coastal District Council (SCDC) during 2017/18, but there was no Walberswick Parish Council (WPC) resolution or authority to apply for such a grant.</p>	<p>We note that as per the BDO 2016/17 report, this application without a Council resolution was an issue that occurred during 2016/17; although the grant income was received during 2017/18. We note the Council's comments regarding current practice in their action plan on the BDO recommendations. We are minded to raise this issue in our external auditor report for 2017/18.</p>
<p><b>Objection #3:</b> There is no valid or authorised licence between WPC and Walberswick Commons Land Charity (WCLC)</p>	<p>We note that Clause 3 of the license indicates that the Council is liable to maintain the land indicated within the license. We note that the license is only signed by the Council and not by the Trustees of WCLC. The BDO 2016/17 report recommended that this was</p>

<b>Objections (with reference to appendix B)</b>	<b>Reason not considered under step 3 of AGN04</b>
<i>justifying/authorising expenditure by WPC of local council taxpayers' money for clearing gorse or undertaking any other work on Walberswick Common. (WPC is not responsible for gorse clearance on Walberswick Common, WCLC is responsible).</i>	<p>actioned and that payments are not made in relation to the license until a valid license is in place.</p> <p>We have followed this up with the Council and the Chair has confirmed that the version signed by both parties has been lost during the past 10 years since it was signed (some Council records were stored in a damp shed and were disposed of due to mould). The Council has informed us that the new license was signed on 8 April 2019. We are minded to raise this issue in our external auditor report for 2017/18.</p>
<b>Objection #4:</b> <i>WPC did not properly and lawfully calculate and approve a 2017/18 Budget.</i>	We note the minuted budget discussion during the Council meeting on 23 November 2016 and that item number 47/16b notes the Council's resolution to set a budget. We have no further comments.
<b>Objections #1 &amp; #5:</b> <i>WPC did not properly and lawfully calculate, approve or request a 2017/18 precept and should not have accepted the payments of the precept from SCDC as income as a result.</i>	<p>We note that the precept for 2017/18 was set after the minuted budget discussion during the Council meeting on 23 November 2016 and that item number 47/16b notes the Council's resolution to set a budget.</p> <p>We note that as per the guidance in Charles Arnold-Baker's 'Local Council Administration', there is no requirement for the precept request to be issued in a particular form. Since the district council has paid the precept, it is clear that a request was issued by the former Clerk in line with the Council's resolution. The former Clerk should have retained a copy of the precept request; this document cannot be found. We are minded to raise this issue in our external auditor report for 2017/18.</p>
<b>Objection #6:</b> <i>WPC did not undertake adequate budgetary control in 2017/18.</i>	We note that some budget monitoring and control was carried out during 2017/18, we note that no issues were raised in this respect by the internal auditor, and that the process has been formalised and improved with monthly budget reviews introduced during 2018/19. We have no further comment.
<b>Objections #10 &amp; #22:</b> <i>WPC did not appropriately consider and act upon BDO's advice and recommendations in previous External Audit Reports from 2012/13 to 2016/17 including the 2015/16 and 2016/17 Schedule 7 Recommendations. The RFO's reports in response to the Schedule 7 Recommendations were unfit for purpose. WPC should not have accepted and approved her reports.</i>	<p>We do not propose to review earlier BDO reports but note that the BDO 2016/17 issues report includes 10 points. We have followed up action taken by the Council on each of the 10 points as follows:</p> <ol style="list-style-type: none"> <li>1. 16/17 budget and precept setting – this relates to a closed year; the same issues were not raised in relation to 2017/18 – we have no further comment.</li> <li>2. Clerk/RFO appointment – this relates to a closed year and was a 2016/17 issue, the Clerk/RFO has been in place since start of 2017/18; we note that the Council are aware that the Chair must not step in as clerk – we have no further comment.</li> <li>3. Electors' rights 2016 – this relates to a closed year and was a 2016/17 issue – we have no further comment.</li> <li>4. Electors' rights 2017 – the Council has correctly answered 'No' to assertion 4 and has provided for public rights correctly, except for the publication of the explanatory notes, during 2018. We are minded to raise this issue in our external auditor report for 2017/18.</li> <li>5. 2015/16 schedule 7 report – this relates to a closed year and was a 2016/17 issue – we note that Council correctly liaised with BDO regarding the 2016/17 schedule 7 report – we have no further comment.</li> <li>6. Summons for meetings – the Council states that improvements have been made during 2017/18 but answered 'no' to assertion 3 due to one late agenda in March 2018 – we note that the objector hasn't provided any further examples of the issue occurring – we have no further comment.</li> </ol>

Objections (with reference to appendix B)	Reason not considered under step 3 of AGN04
	<p>7. Fixed assets – the Council states that there are no leased items on asset register. We note the amended figure following a review of the 2018/19 asset register. We further note that the pavilion was included as a Council asset in Box 9 of the accounting statements for 2016/17 and 2017/18 with a value of approx. £25k but it was actually a gifted asset and should have been included with a nominal value of £1. We are minded to raise this issue in our external auditor report for 2017/18.</p> <p>8. Grant monies – see our comments on objection #2 above.</p> <p>9. Display of accounts – we note that the interim report provided to the Council by 30 September this year was published prior to deadline – we have no further comment.</p> <p>10. Payments made – see our comments on objection #3 above.</p>
<p><b>Objection #11:</b> <i>WPC did not act upon PKF Littlejohn's instructions with regard to lawfully and properly considering and completing the 2017/18 AGAR.</i></p>	<p>Minute 205/18d of the 11/6/18 meeting indicates that RFO did not prepare and sign Section 2 of the AGAR before presenting the accounts to the meeting for approval. We are minded to raise this issue in our external auditor report for 2017/18.</p>
<p><b>Objection #16:</b> <i>At the 15 May 2017 APCM, in addition to other concerns, an extraordinary, excessive and unjustified sum of public money of over £1,600 was approved as a salary payment to Mrs M Mitson-Woods the WPC RFO/Clerk. No time sheets or documentation was provided to justify this huge salary payment. This pattern continued at WPC Meetings throughout 2017/18 culminating at the unsatisfactory and improperly convened March 2018 WPC Meeting. This pattern of paying large sums of money to Mrs Mitson-Woods has continued into the 2018/19 financial year.</i></p>	<p>We note that this objection relates to Box 4 expenditure in the accounting statements. We reviewed total Box 4 payments and agreed that they are broadly in line with contract between the Clerk and the Council. We note that the clerk's salary and expenses are included on the Authorisation to Pay (ATP) agenda papers for each meeting. We also note that the detailed IA report states that contract has been seen; that payments include correct deductions; and that expenses are approved by the Council – we have no further comment.</p>
<p><b>Objection #17:</b> <i>WPC did not consider and deal properly with the 2017/18 AGAR. The accounts failed to reflect the basis on which WPC keeps its accounts, i.e. payments and receipts. The 2017/18 AGAR documentation published on the website is unsatisfactory, incorrect and misleading.</i></p>	<p>Minute 205/18d of the 11/6/18 meeting indicates that RFO did not prepare and sign Section 2 of the AGAR before presenting the accounts to the meeting for approval. We also note that there are errors in the accounting statements. We are minded to raise these issues in our external auditor report for 2017/18.</p>
<p><b>Objection #18:</b> <i>WPC did not consider and assess the 2017/18 Internal Audit Report from SALC at the meeting on 9 June 2018. In the objector's opinion, this report itself is unsatisfactory, seriously misleading and misrepresents the 2017/18 WPC position. It should not have been uncritically accepted without any proper consideration by the Council.</i></p>	<p>The internal audit report was item 8a on 11/6/18 agenda. It was minuted as 'received' by the Council having previously been circulated (minute reference 205/18a). Recommendations and comments do not appear to have been discussed by members, including comments about the accounts which could have avoided the issues with the figures noted above. We are minded to raise this issue in our external auditor report for 2017/18.</p> <p>A review of the standard of work of the IA does not form part of our remit – we have no further comment.</p>

<b>Objections (with reference to appendix B)</b>	<b>Reason not considered under step 3 of AGN04</b>
<b>Objection #19:</b> <i>WPC did not properly review and assess the effectiveness of the system of internal controls during 2017/18.</i>	We note that the discussion of the assertions in the Annual Governance Statement constitutes the internal control review (minute 205/18c on 11/6/18). In addition, the Council had an internal controls assessment by a nominated councillor in Feb 2018 reported to Council on 12/3/18 (minute 170/18c) – we have no further comment.
<b>Objection #20:</b> <i>WPC did not properly undertake and consider and publish on the website a 2017/18 WPC Risk Assessment.</i>	Minute ref 173/18 from the March meeting states that a working party is to be set up to review the financial risk assessment; there are no subsequent minutes to show that this occurred. We note that the Chair could not provide evidence of Council's risk management review during 2017/18. We are minded to raise this issue in our external auditor report for 2017/18.
<b>Objection #21:</b> <i>WPC did not properly consider and approve an asset register. (The WPC Asset Register should not include the Pavilion on Walberswick Common, which belongs to and is owned by WCLC, as verified by Ms B Priestman's letter published on the WPC Web-Site).</i>	<p>We note the amended figure following a review of the 2018/19 asset register. The Box 9 figure can be seen to be broadly in line with historic value of assets on the updated register which is on the website. We further note that the pavilion was included as a Council asset in Box 9 of the accounting statements for 2016/17 and 2017/18 with a value of approx. £25k but the Council has informed us that it was in fact a gifted asset and it should therefore have been included with a nominal value of £1. We are minded to raise this issue in our external auditor report for 2017/18.</p> <p>In our judgement it would not be proportionate to investigate the ownership of the pavilion further given the previous discussions, the fact it was gifted to the Council at zero cost and that it has now been declared unfit for use – we have no further comment.</p>
<b>Objection #23:</b> <i>WPC did not properly consider outstanding action that is still required under Section 10 of Schedule 7 of the Local Audit and Accountability Act 2014 in relation to the BDO 2016/17 Schedule 7 Report and the BDO 2015/16 Schedule 7 Report.</i>	We note that BDO reported on the issues around the 2015/16 report in its 2016/17 report. We have not been made aware of similar issues by BDO in relation to the 2016/17 report – we have no further comment.
<b>Objection #16:</b> <i>WPC has answered 'No' to assertion 3; however, the explanation provided for answering 'No' is misleading, inadequate and misrepresents the position as it only refers to the March 2018 meeting. There were numerous other meetings in 2017/18 that were not convened in accordance with the law and where the associated papers were not published 3 clear days beforehand; WPC did not call meetings and make decisions properly from the 15 May 2017 Annual Parish Council Meeting (APCM) onwards throughout the 2017/18 financial year.</i>	We note that the Council has correctly answered 'No' to assertion 3 due to the issues around the March 2018 meeting. The objector has provided no evidence to demonstrate that this was an issue on other meeting dates (although we note that the June - December 2017 meeting agendas on the website were not dated). We note that the Council states that improvements were made to their procedures during 2017/18 but it answered 'No' to assertion 3 due to failure to publish 3 clear days in advance of March 2018 meeting. We note that the 15 May 2017 agenda on the website is dated 8 May. We are minded to raise this issue in our external auditor report for 2017/18.

With regard to the items that we have decided not to accept for consideration, you have a right to appeal our decision not to apply for a declaration under section 28(3) of the Local Audit and Accountability Act 2014. Please note that there is no right of appeal against a decision not to issue a public interest report. Should you wish to do so, you must issue your appeal with the High Court within the period of 21 days beginning with the day after you receive this statement of written reasons.

We have copied this letter to the Council.

Yours sincerely

A handwritten signature in black ink, appearing to read "PKF Littlejohn LLP". The signature is stylized and cursive.

PKF Littlejohn LLP

Objector reference (Appendix B)	OBJECTION
2	WPC accepted grant monies which the Council had not resolved to apply for, e.g. £2,500 of S 106 Planning Grant for clearing gorse on Walberswick Common is recorded as income from Suffolk Coastal District Council (SCDC) during 2017/18, but there was no Walberswick Parish Council (WPC) resolution or authority to apply for such a grant.
3	There is no valid or authorised licence between WPC and Walberswick Commons Land Charity (WCLC) justifying/authorising expenditure by WPC of local council taxpayers' money for clearing gorse or undertaking any other work on Walberswick Common. (WPC is not responsible for gorse clearance on Walberswick Common, WCLC is responsible).
4	WPC did not properly and lawfully calculate and approve a 2017/18 Budget
1 & 5	WPC did not properly and lawfully calculate, approve or request a 2017/18 precept and should not have accepted the payments of the precept from SCDC as income as a result.
6	WPC did not undertake adequate budgetary control in 2017/18
7	WPC did not undertake public business economically, efficiently or effectively in 2017/18
8	WPC did not comply with laws, regulations and codes of practice
9	WPC did not comply with Financial Regulations and Proper Practices as defined by legislation
10 & 22	WPC did not appropriately consider and act upon BDO's advice and recommendations in previous External Audit Reports from 2012/13 to 2016/17 including the 2015/16 and 2016/17 Schedule 7 Recommendations. The RFO's reports in response to the Schedule 7 Recommendations were unfit for purpose. WPC should not have accepted and approved her reports.
11	WPC did not act upon PKF Littlejohn's instructions with regard to lawfully and properly considering and completing the 2017/18 AGAR.
12	WPC did not comply with the Account and Audit Regulations 2015
13	WPC did not comply with the mandatory Governance and Accountability for Smaller Authorities
14	WPC did not comply with the statutory Transparency Code for Smaller Authorities
15	WPC did not undertake the appointment of the WPC RFO/Clerk appropriately.
16	At the 15 May 2017 APCM, in addition to other concerns, an extraordinary, excessive and unjustified sum of public money of over £1,600 was approved as a salary payment to Mrs M Mitson-Woods the WPC RFO/Clerk. No time sheets or documentation was provided to justify this huge salary payment. This pattern continued at WPC Meetings throughout 2017/18 culminating at the unsatisfactory and improperly convened March 2018 WPC Meeting. This pattern of paying large sums of money to Mrs Mitson-Woods has continued into the 2018/19 financial year
17	WPC did not consider and deal properly with the 2017/18 AGAR. The accounts failed to reflect the basis on which WPC keeps its accounts, i.e. payments and receipts. The 2017/18 AGAR documentation published on the website is unsatisfactory, incorrect and misleading
18	WPC did not consider and assess the 2017/18 Internal Audit Report from SALC at the meeting on 9 June 2018. In the objector's opinion, this report itself is unsatisfactory, seriously misleading and misrepresents the 2017/18 WPC position. It should not have been uncritically accepted without any proper consideration by the Council.
19	WPC did not properly review and assess the effectiveness of the system of internal controls during 2017/18.
20	WPC did not properly undertake and consider and publish on the website a 2017/18 WPC Risk Assessment.
21	WPC did not properly consider and approve an asset register. (The WPC Asset Register should not include the Pavilion on Walberswick Common, which belongs to

Objector reference (Appendix B)	OBJECTION
	and is owned by WCLC, as verified by Ms B Priestman's letter published on the WPC Web-Site).
23	WPC did not properly consider outstanding action that is still required under Section 10 of Schedule 7 of the Local Audit and Accountability Act 2014 in relation to the BDO 2016/17 Schedule 7 Report and the BDO 2015/16 Schedule 7 Report
24	WPC did not properly provide for public rights in compliance with the Account and Audit Regulations 2015 and the external auditor's instructions, since it has not published on the WPC website the explanatory guidance entitled ' <i>Local authority accounts: a summary of your rights</i> ' to explain provisions 25, 26 and 27 of the Local Audit and Accountability Act 2014.
16	WPC has answered 'No' to assertion 3; however, the explanation provided for answering 'No' is misleading, inadequate and misrepresents the position as it only refers to the March 2018 meeting. There were numerous other meetings in 2017/18 that were not convened in accordance with the law and where the associated papers were not published 3 clear days beforehand; WPC did not call meetings and make decisions properly from the 15 May 2017 Annual Parish Council Meeting (APCM) onwards throughout the 2017/18 financial year.



Objector reference	Objection
1.	£12,000 of precept that WPC never calculated, approved or issued.
2.	£2,500 of S 106 Planning Grant for clearing gorse on Walberswick Common is recorded as income from SCDC, but there was no WPC resolution or authority to apply for such a grant.
3.	there is no valid or authorised licence between WPC and WCLC justifying/authorising expenditure by WPC of local council tax-payers' money for clearing gorse or undertaking any other work on Walberswick Common. WPC is <b>not</b> responsible for gorse clearance on Walberswick Common, Walberswick Common Lands Charity is).
4.	<b>did not</b> properly and lawfully calculate and approve a WPC 2017/18 Budget
5.	<b>did not</b> properly and lawfully calculate and approve or issue a WPC 2017/18 Precept
6.	<b>did not</b> undertake adequate budgetary control in 2017/18
7.	<b>did not</b> undertake public business economically, efficiently or effectively in 2017/18
8.	<b>did not</b> comply with laws, regulations and codes of practice
9.	<b>did not</b> comply with Financial Regulations and Proper Practices, as defined by legislation
10.	<b>did not</b> comply and act upon BDO's advice, and <b>did not</b> act on BDO's recommendations in previous External Audit Reports <b>from 2012/13 to 2016/17</b>
11.	<b>did not</b> comply and act upon PKF Littlejohn's instructions with regard to lawfully and properly considering and completing the 2017/18 AGAR.
12.	<b>did not</b> comply with the Account and Audit Regulations 2015
13.	<b>did not</b> comply with the mandatory Governance and Accountability for Smaller Authorities
14.	<b>did not</b> comply with the statutory Transparency Code for Smaller Authorities
15.	<b>did not</b> undertake the appointment of the WPC RFO/Clerk, Mrs M Mitson-Woods, appropriately, with due propriety or in accordance with <b>BDO's and EELGA's</b> advice and guidance or sound public sector employment and administrative principles. The process of Mrs M Mitson-Woods' 'appointment' at the 6 March 2017 WPC Meeting was most unsatisfactory, and none of the necessary employment documentation was submitted and made available to the Parish Councillors. The Parish Councillors were not aware of the terms of employment, including the job description, the number of contracted hours, the salary to be paid and other conditions
16.	<b>did not</b> call meetings and make decisions properly from the 15 May 2017 Annual Parish Council Meeting (APCM) onwards throughout the 2017/18 financial year. At the 15 May 2017 APCM, in addition to other concerns, an extraordinary, excessive and unjustified sum of public money of over £1,600 was approved as a salary payment to Mrs M Mitson-Woods the WPC RFO/Clerk. No time sheets or documentation was provided to justify this huge salary payment. This pattern continued at WPC Meetings throughout 2017/18 culminating at the unsatisfactory and improperly convened March 2018 WPC Meeting. This pattern of paying large sums of money to Mrs Mitson-Woods has continued into the 2018/19 financial year
17.	<b>did not</b> consider and deal properly with the 2017/18 WPC AGAR. WPC failed to comply with PKF Littlejohn's instructions, Governance and Accountability for Smaller Authorities, the Account and Audit Regulations and even the basis on which WPC keeps its accounts, i.e. payments and receipts. The 2017/18 AGAR documentation published on the WPC website is unsatisfactory, incorrect and misleading
18.	<b>did not</b> consider and assess at the 9 <sup>th</sup> June WPC Meeting the <b>2017/18</b> Internal Audit Report from SALC. This Report itself is unsatisfactory, seriously misleading and misrepresents the 2017/18 WPC position. This Report should not have been uncritically accepted without any proper consideration, it should have been robustly challenged by Parish Councillors and WPC. The <b>2016/17</b> SALC Internal Audit Report was also unsatisfactory, seriously misleading and misrepresented the 2016/17 WPC position. The 2016/17 Report, which was never submitted to a WPC Meeting, should also not have been uncritically accepted without any proper consideration, it should have been robustly challenged by Parish Councillors and WPC
19.	<b>did not</b> properly review and assess the effectiveness of the WPC 2017/18 system of internal controls.

Objector reference	Objection
20.	<b>did not</b> properly undertake and consider and publish on the WPC web-Site a 2017/18 WPC Risk Assessment.
21.	<b>did not</b> properly consider and approve a 2017/18 WPC Asset Register. (The WPC Asset Register should <b>not</b> include the Pavilion on Walberswick Common, which belongs to and is owned by WCLC, as verified by Ms B Priestman's letter published on the WPC Web-Site).
22.	<b>did not</b> consider the BDO <b>2016/17</b> Schedule 7 Recommendations in a remotely satisfactory manner. The WPC RFO/Clerk Mrs M Mitson-Woods Report was misleading and inadequately considered the issues raised by BDO. Parish Councillors and WPC should not have uncritically accepted and approved this unsatisfactory Report. The BDO <b>2015/16</b> Schedule 7 Recommendations were also not properly considered. Mrs M Mitson-Woods's Report dated 11 <sup>th</sup> February 2017 in response to BDO's 2015/16 Schedule 7 Recommendations (before her appointment on 6 <sup>th</sup> March 2017 – 5.l. above refers) contained numerous assertions of fact that are wrong and untrue, and was so unsatisfactory, so misleading, and so misrepresented the position as to be unfit for purpose. Parish Councillors and WPC should certainly not have uncritically accepted and approved her Report.
23.	<b>did not</b> properly consider outstanding action that the WPC RFO/Clerk and WPC are still required to take under Section 10 of Schedule 7 of the Local Audit and Accountability Act 2014 in relation to the BDO <b>2016/17</b> Schedule 7 Report and the BDO <b>2015/16</b> Schedule 7 Report
24.	<u>DID NOT</u> - for the 4 <sup>th</sup> or 5 <sup>th</sup> consecutive year properly administer the exercise of public rights to access WPC accounting records and financial information in compliance with the Account and Audit Regulations 2015 and PKF Littlejohn's instructions. For example, in addition to other failings, the WPC RFO and WPC have acted in direct contradiction to PKF Littlejohn's instructions. They have not published on the WPC Web-Site the guidance entitled ' <i>Local authority accounts: a summary of your rights</i> ' to explain provisions 25, 26 and 27 of the Local Audit and Accountability Act 2014 which PKF Littlejohn <u>specifically</u> instructed must be published (including on the smaller authority's website) alongside the notice of public rights, as required by law