

{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 letters dated 28 and 30 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 36 matters within your 69 objections, 19 of which have not been accepted as eligible objections and 17 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

Objections (with reference to appendix B)	Reason not accepted as eligible
<p>Objection #3, #26 & #49: WPC did not comply with laws, regulations and codes of practice</p> <p>Objection #3, #21, #27, #28, #33 & #49: WPC did not comply with Financial Regulations and Proper Practices as defined by legislation</p> <p>Objection #10 & #14: WPC did not comply with the Account and Audit Regulations 2015</p> <p>Objection #10 & #16: WPC did not comply with the mandatory Governance and Accountability for Smaller Authorities</p> <p>Objection #37: WPC did not “arrange for the proper administration of its financial affairs” in the circumstances that applied throughout 2017/18. Furthermore, WPC has inappropriately submitted to the external auditor and published on the website a false and misleading explanation for the ‘Yes’ answer.</p> <p>Objection #39 & #59: WPC failed to provide an adequate explanation of the significant variances between the 2016/17 and 2017/18 accounting statements.</p> <p>Objection #6: WPC appears during 2017/18 to have failed to act in accordance with the ‘Wednesbury’ principles of ‘reasonableness’.</p> <p>Objection #18, #19 & #20: WPC has taken unreasonable and non-compliant/unlawful actions in failing to comply/act in accordance with The Local Government Finance Act 1992; The Local Government Act 1972; and The Localism Act 2011.</p> <p>Objection #31: WPC has been making decisions, taking actions, incurring expenditure, making payments and generally undertaking public business without due care and attention, and without taking account of all relevant factors and material considerations during 2017/18. This is, on the face, not only unsatisfactory and inappropriate, it is also Wednesbury unreasonable.</p> <p>Objection #53, #60 & #61: There are errors and anomalies in respect of ‘Section 2’ of the Council’s 2017/18 AGAR, including inconsistencies related to the published documents: WALBERSWICK PARISH COUNCIL ANNUAL ACCOUNTS 2017/18 (with VAT); Walberswick Parish Council Payments 2017/18 and Walberswick Parish Council Income 2017/18.</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>Objection #15 & #32: 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>Objection #55: Other expenditure (Box 6) totals £10,697. It is extraordinary and of serious concern that this figure for all other payments equates to the figure for staff costs. What is the external auditor’s view on this?</p>	<p>The objection does not relate to matters which are within the auditor’s jurisdiction; it is not for the auditor to comment on the level of expenditure since it relates to Council policy</p>

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<p>Objection #41: WPC did not undertake the appointment of the WPC RFO/Clerk appropriately.</p> <p>Objection #7: WPC has made and published unsatisfactory and misleading assertions in the report responding to BDO's 2015/16 Schedule 7 Recommendations; in the 2016/17 Annual Return; and in the 2016/17 Internal Audit Report.</p>	<p>The objections do not relate to an open year of account, since they relate to 2016/17</p>
<p>Objection #11, #17 & #40: 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 '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>Objection #38, #67 & #69: WPC has answered 'No' to assertion 4; however, the explanation provided for answering 'No' is misleading, inadequate and misrepresents the position during the 2017/18 financial year.</p> <p>Objection #40 & #69: WPC failed to comply with the external auditor's instructions and the legislative requirements to properly provide for public rights. WPC failed to provide access to inspect the financial documentation I requested, e.g. all the information WPC holds that supports payments to the Clerk 2017/18; a signed and dated copy of each of the contracts between the staff members and WPC applicable in finance year 2017/18; a copy of the 2009 "Playing Fields" agreement signed for or on behalf of WCLC; any documents held by WPC that support the payments by WPC for the provision, maintenance and insurance of the WCLC playing field and related facilities; a copy of the approved 2017/18 budget and minuted evidence of such approval; any subsequent approved "virement" to amend the budget, and minuted evidence of any such subsequent approved "virement"; a copy of the approved 2017/18 precept and the precept request to SCDC, and evidence of the approval and the formal request to SCDC; and copies of the minutes of the September, October 2017 and January 2018 "closed" meetings where the Council improperly considered the budget having excluded the public and the press.</p> <p>Objection #12: The unsatisfactory situation throughout 2017/18, the current year of audit, has already had a serious adverse knock-on effect in 2018/19, with the result that the situation in the current financial year, 2018/19, is also unsatisfactory and likely to deteriorate further. The Council has already got itself into a position where it will have to give negative answers to assertions in the 2018/19 AGAR</p>	<p>The objections do not relate to an open year of account, since they relate to 2018/19</p>
<p>Objection #8: WPC has made and published false assertions in the Council's 2017/18 AGAR submitted to the external auditor and published on the Council website.</p>	<p>The objection has been covered by individual objections in respect of the various answers to the assertions in the Annual Governance Statement.</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.

Objections (with reference to appendix B)	Reason not considered under step 3 of AGN04
<p>Objection #58: <i>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).</i></p>	<p>We note that Clause 3 of the license indicates that the Council is liable to maintain the land indicated within the license.</p> <p>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 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>
<p>Objection #1, #22, #36, #47 & #49: <i>WPC did not properly and lawfully calculate and approve a 2017/18 Budget.</i></p>	<p>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.</p>
<p>Objection #2, #23, #24, #25, #36, #48 & #52: <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>	<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. 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>
<p>Objection #36: <i>WPC did not undertake adequate budgetary control in 2017/18.</i></p>	<p>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 during 2018/19. We have no further comment.</p>
<p>Objection #4, #7 & #58: <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>	<p>We do not propose to review earlier BDO reports but note that the BDO 2016/17 issues report includes 10 points as follows. We have followed up action taken by the Council on each of the 10 points:</p> <ol style="list-style-type: none"> 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. 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. 3. Electors' rights 2016 – this relates to a closed year and was a 2016/17 issue – we have no further comment. 4. Electors' rights 2017 – the Council has correctly answered 'No' to assertion 4 and has provided for public rights correctly, except for

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	<p>the publication of the explanatory notes, during 2018 – we are minded to raise this issue in our external auditor report for 2017/18.</p> <p>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.</p> <p>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.</p> <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 #58 above.</p>
<p>Objection #10, #13 & #33: <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 an ‘except for’ matter regarding this non-compliance with the Accounts and Audit Regulations 2015.</p>
<p>Objection #54: <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>Objection #34, #35, #39, #50, #56’ #57 & #62: <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</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>We also note that there are errors in the accounting statements, we are minded to raise this issue in our external auditor report for 2017/18.</p>

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<i>unsatisfactory, incorrect and misleading.</i>	
Objection #9, #43, #44 & #45: <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>	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. A review of the standard of work of the IA does not form part of our remit – we have no further comment.
Objection #42: <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.
Objection #46 & #58: <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>	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. 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.
Objection #64: <i>WPC has wrongly approved the answer 'Yes' to assertion 1. This is untrue and does not comply with the statutory and mandatory Governance and Accountability for Smaller Authorities in England 2018 ('GASA 2018') since WPC did not "prepare and approve a budget in a timely manner before setting a precept and prior to the commencement of the financial year." Furthermore, WPC has inappropriately submitted to the external auditors and published on the website a false and misleading explanation for the 'Yes' answer.</i>	We note that the precept for 2017/18 was set after the budget discussion during the Council meeting on 23/11/16 – item number 47/16b notes the Council's resolution. (We further note that the BDO 2016/17 report is critical of the 2016/17 budget setting process not the 2017/18 process.) There is therefore no implication for the response to Assertion 1 – we have no further comment.
Objection #37 & #65: <i>WPC has incorrectly approved the answer 'Yes' to assertion 2. This is untrue and does not comply with the statutory and mandatory GASA</i>	We note that the precept for 2017/18 was set after the budget discussion during the Council meeting on 23/11/16 – item number 47/16b notes the Council's resolution. (We further note that the BDO 2016/17 report is critical of the 2016/17 budget setting process not

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<i>2018, where WPC failed properly to approve a 2017/18 budget and failed to approve a 2017/18 precept and did not comply with financial regulations and standing orders.</i>	the 2017/18 process.) There is therefore no implication for the response to Assertion 2 – we have no further comment.
Objection #5, #29, #30, #32, #67 & #68: <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.
Objection #66: <i>WPC has answered 'Yes' to assertions 5 and 6. WPC has inappropriately submitted to the external auditor and published on the website misleading explanations for these 'Yes' answers. 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 an 'except for' matter regarding the non-compliance with assertion 5 of the Annual Governance Statement, which was incorrectly answered 'Yes'.</i>	We note that Assertion 6 was correctly answered 'Yes' since the 2016/17 Annual Internal Audit Report was dated 14/06/17, which demonstrates that internal audit arrangements were in place during the year – we have no further comment.
Objection #51: <i>At the Council meeting on 9 June 2018, the objector explained the statutory requirements to the Council and informed them that he had brought along copies of the Accounts and Audit Regulations 2015, the Practitioners' Guide and the external auditor's instructions, for any of the councillors to consult if</i>	We note that it is usual for minutes to summarise the actions taken following discussion rather than the full discussion; councillors are able to ask for their votes to be minuted if they wish. We are minded to raise this issue in our external auditor report for 2017/18.

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<p><i>they were in any doubt as to the requirements. These comments were ignored (and were not included in the draft minutes). One councillor expressed concern and asked why the RFO had not completed, signed and dated 'Section 2' before presentation to the Council for approval. The councillor's concern and question went unanswered (and were not included in the draft minutes).</i></p>	
<p>Objection #63: <i>'Section 1' was submitted to the Council blank and the answers to the Assertions were filled in by the Chairman during the meeting. 'Section 1' does not comply with the requirements of Governance and Accountability for Smaller Authorities 2018 and does not comply with the external auditor's instructions either. A councillor raised concerns and questioned providing 'Yes' answers where they believed 'No' answers seemed more appropriate. The councillor's concerns and questions were not addressed or included in the draft minutes.</i></p>	<p>We note that the Council has followed the correct procedure in considering and completing the Annual Governance Statement responses. If a councillor didn't agree with the resolution, they could have asked for their vote against to be minuted. We have no further comment.</p>

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



PKF Littlejohn LLP

Objector reference (Appendix B)	OBJECTION
58	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).
1 & 22 & 36 & 47 & 49	WPC did not properly and lawfully calculate and approve a 2017/18 Budget
2 & 23 & 24 & 25 & 36 & 48 & 52	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.
36	WPC did not undertake adequate budgetary control in 2017/18
3 & 26 & 49	WPC did not comply with laws, regulations and codes of practice
3 & 21 & 27 & 28 & 33 & 49	WPC did not comply with Financial Regulations and Proper Practices as defined by legislation
4 & 7 & 58	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.
10 & 13 & 33	WPC did not act upon PKF Littlejohn's instructions with regard to lawfully and properly considering and completing the 2017/18 AGAR.
10 & 14	WPC did not comply with the Account and Audit Regulations 2015
10 & 16	WPC did not comply with the mandatory Governance and Accountability for Smaller Authorities
15 & 32	WPC did not comply with the statutory Transparency Code for Smaller Authorities
41	WPC did not undertake the appointment of the WPC RFO/Clerk appropriately.
54	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
34 & 35 & 39 & 50 & 56 & 57 & 62	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
9 & 43 & 44 & 45	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.
42	WPC did not properly review and assess the effectiveness of the system of internal controls during 2017/18.
46 & 58	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).
11 & 17 & 40	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 'Local authority accounts: a summary of your rights' to explain provisions 25, 26 and 27 of the Local Audit and Accountability Act 2014.
64	WPC has wrongly approved the answer 'Yes' to assertion 1. This is untrue and does not comply with the statutory and mandatory Governance and Accountability for Smaller Authorities in England 2018 ('GASA 2018') since WPC did not "prepare and

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	approve a budget in a timely manner before setting a precept and prior to the commencement of the financial year.” Furthermore, WPC has inappropriately submitted to the external auditors and published on the website a false and misleading explanation for the ‘Yes’ answer
37 & 65	WPC has incorrectly approved the answer ‘Yes’ to assertion 2. This is untrue and does not comply with the statutory and mandatory GASA 2018, where WPC failed properly to approve a 2017/18 budget and failed to approve a 2017/18 precept and did not comply with financial regulations and standing orders
37	WPC did not “arrange for the proper administration of its financial affairs” in the circumstances that applied throughout 2017/18. Furthermore, WPC has inappropriately submitted to the external auditor and published on the website a false and misleading explanation for the ‘Yes’ answer.
5 & 29 & 30 & 32 & 67 & 68	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.
38 & 67 & 69	WPC has answered ‘No’ to assertion 4; however, the explanation provided for answering ‘No’ is misleading, inadequate and misrepresents the position during the 2017/18 financial year.
66	WPC has answered ‘Yes’ to assertions 5 and 6. WPC has inappropriately submitted to the external auditor and published on the website misleading explanations for these ‘Yes’ answers.
39 & 59	WPC failed to provide an adequate explanation of the significant variances between the 2016/17 and 2017/18 accounting statements.
40 & 69	WPC failed to comply with the external auditor’s instructions and the legislative requirements to properly provide for public rights. WPC failed to provide access to inspect the financial documentation I requested, e.g. all the information WPC holds that supports payments to the Clerk 2017/18; a signed and dated copy of each of the contracts between the staff members and WPC applicable in finance year 2017/18; a copy of the 2009 “Playing Fields” agreement signed for or on behalf of WCLC; any documents held by WPC that support the payments by WPC for the provision, maintenance and insurance of the WCLC playing field and related facilities; a copy of the approved 2017/18 budget and minuted evidence of such approval; any subsequent approved “virement” to amend the budget, and minuted evidence of any such subsequent approved “virement”; a copy of the approved 2017/18 precept and the precept request to SCDC, and evidence of the approval and the formal request to SCDC; and copies of the minutes of the September, October 2017 and January 2018 “closed” meetings where the Council improperly considered the budget having excluded the public and the press.
6	WPC appears during 2017/18 to have failed to act in accordance with the ‘Wednesbury’ principles of ‘reasonableness’.
7	WPC has made and published unsatisfactory and misleading assertions in the report responding to BDO’s 2015/16 Schedule 7 Recommendations; in the 2016/17 Annual Return; and in the 2016/17 Internal Audit Report.
8	WPC has made and published false assertions in the Council’s 2017/18 AGAR submitted to the external auditor and published on the Council website.
12	The unsatisfactory situation throughout 2017/18, the current year of audit, has already had a serious adverse knock-on effect in 2018/19, with the result that the situation in the current financial year, 2018/19, is also unsatisfactory and likely to deteriorate further. The Council has already got itself into a position where it will have to give negative answers to assertions in the 2018/19 AGAR

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31	WPC has been making decisions, taking actions, incurring expenditure, making payments and generally undertaking public business without due care and attention, and without taking account of all relevant factors and material considerations during 2017/18. This is, on the face, not only unsatisfactory and inappropriate, it is also Wednesbury unreasonable.
51	At the Council meeting on 9 June 2018, the objector explained the statutory requirements to the Council and informed them that he had brought along copies of the Accounts and Audit Regulations 2015, the Practitioners' Guide and the external auditor's instructions, for any of the councillors to consult if they were in any doubt as to the requirements. These comments were ignored (and were not included in the draft minutes). One councillor expressed concern and asked why the RFO had not completed, signed and dated 'Section 2' before presentation to the Council for approval. The councillor's concern and question went unanswered (and were not included in the draft minutes).
55	Other expenditure (Box 6) totals £10,697. It is extraordinary and of serious concern that this figure for all other payments equates to the figure for staff costs. What is the external auditor's view on this?
53 & 60 & 61	There are errors and anomalies in respect of 'Section 2' of the Council's 2017/18 AGAR, including inconsistencies related to the published documents: WALBERSWICK PARISH COUNCIL ANNUAL ACCOUNTS 2017/18 (with VAT); Walberswick Parish Council Payments 2017/18 and Walberswick Parish Council Income 2017/18.
63	'Section 1' was submitted to the Council blank and the answers to the Assertions were filled in by the Chairman during the meeting. 'Section 1' does not comply with the requirements of Governance and Accountability for Smaller Authorities 2018 and does not comply with the external auditor's instructions either. A councillor raised concerns and questioned providing 'Yes' answers where they believed 'No' answers seemed more appropriate. The councillor's concerns and questions were not addressed or included in the draft minutes.

Objector reference	Objection
1.	Concerns and objections are raised because of the failure by parish councillors and the council meeting as a whole to consider, approve and resolve to adopt a WPC 2017/18 budget
2.	and the failure to consider, approve, resolve to adopt and issue a 2017/18 local council tax requirement (precept).
3.	Concerns and objections are raised because of the persistent failings of the council to act with propriety and to comply with the laws, regulations and codes of practice that apply to the council. The council has also not acted in accordance with it's own Financial Regulations and Standing Orders.
4.	Concerns and objections are raised because the council has failed to take heed of BDO's specific advice in 2016/17 and BDO's advice in earlier years that is relevant to and has a bearing on the council's governance and financial management in 2017/18.
5.	Concerns and objections are raised because of failings in regard to the inapt convening of and proceedings at council meetings 2017/18. Problems and failings in regard to the proceedings of the 15 May 2017 and the 5 June 2017 and subsequent council meetings also have a direct bearing on the council's unsatisfactory governance and financial mismanagement in the 2017/18 financial year
6.	Concerns and objections are raised because the council appears during 2017/18 to have failed to act in accordance with the 'Wednesbury' principles of 'reasonableness'.
7.	Concerns and objections are raised because the council has made and published assertions of fact in regard to governance and financial management, and other issues, that are wrong and untrue. For example, false assertions have been made and published in the unsatisfactory and misleading Report written by Mrs Mitson-Woods dated 11 February 2017, responding to BDO's 2015/16 Schedule 7 Recommendations ; in the unsatisfactory and misleading 2016/17 Annual Return ; in the unsatisfactory and misleading 2016/17 Internal Audit Report ; in the Proper Officer/Clerk/RFO's Report responding to BDO's 2016/17 Schedule & Recommendations
8.	Concerns and objections are raised because the council has made and published assertions of fact in regard to governance and financial management, and other issues, that are wrong and untrue. For example, false assertions have been made and published in in the council's 2017/18 AGAR submitted to PKF Littlejohn and published on the council website
9.	Concerns and objections are raised because the council has made and published assertions of fact in regard to governance and financial management, and other issues, that are wrong and untrue. For example, false assertions have been made and published in the misleading 2017/18 Internal Audit Report
10.	Concerns and objections are raised because the council has not properly considered and dealt with the 2017/18 AGAR in accordance with PKF Littlejohn's instructions, the Account and Audit Regulations 2015 and Proper Practices specified in the mandatory Governance and Accountability in Smaller Authorities 2018.
11.	The council has also failed properly to provide public access to inspect financial records, for the fourth consecutive financial year.
12.	The unsatisfactory situation throughout 2017/18, the current year of audit, has already had a serious adverse knock-on effect in 2018/19, with the result that the situation in the current financial year, 2018/19, is also unsatisfactory and likely to deteriorate further. The council has already got itself into a position where it will have to give negative answers to assertions in the 2018/19 AGAR
13.	PKF Littlejohn's notice is specifically drawn to the unreasonable and non-compliant/unlawful actions of the council in failing to comply/act in accordance with <ul style="list-style-type: none"> ● PKF Littlejohn's instructions issued to Smaller Authorities.
14.	PKF Littlejohn's notice is specifically drawn to the unreasonable and non-compliant/unlawful actions of the council in failing to comply/act in accordance with

Objector reference	Objection
	SI 2015 No. 234 The Accounts and Audit (England) Regulations 2015
15.	<p>PKF Littlejohn's notice is specifically drawn to the unreasonable and non-compliant/unlawful actions of the council in failing to comply/act in accordance with</p> <ul style="list-style-type: none"> ● SI 2015 No. 494 The Smaller Authorities (Transparency Requirements) (England) Regulations 2015 and the mandatory Transparency Code for Smaller Authorities.
16.	<p>PKF Littlejohn's notice is specifically drawn to the unreasonable and non-compliant/unlawful actions of the council in failing to comply/act in accordance with</p> <ul style="list-style-type: none"> ● The mandatory Governance and Accountability in Smaller Authorities 2016.
17.	<p>PKF Littlejohn's notice is specifically drawn to the unreasonable and non-compliant/unlawful actions of the council in failing to comply/act in accordance with</p> <ul style="list-style-type: none"> ● The Local Audit and Accountability Act 2014.
18.	<p>PKF Littlejohn's notice is specifically drawn to the unreasonable and non-compliant/unlawful actions of the council in failing to comply/act in accordance with</p> <p>The Local Government Finance Act 1992.</p>
19.	<p>PKF Littlejohn's notice is specifically drawn to the unreasonable and non-compliant/unlawful actions of the council in failing to comply/act in accordance with</p> <ul style="list-style-type: none"> ● The Local Government Act 1972.
20.	<p>PKF Littlejohn's notice is specifically drawn to the unreasonable and non-compliant/unlawful actions of the council in failing to comply/act in accordance with</p> <ul style="list-style-type: none"> ● The Localism Act 2011.
21.	<p>PKF Littlejohn's notice is specifically drawn to the unreasonable and non-compliant/unlawful actions of the council in failing to comply/act in accordance with</p> <ul style="list-style-type: none"> ● The WPC Financial Regulations.
22.	failing in their statutory duty to make the requisite calculations and to approve and to resolve to adopt a 2017/18 budget.
23.	failing in their statutory duty to make the requisite calculations to establish, to approve and to resolve to adopt a 2017/18 local council tax requirement (precept).
24.	failing, as the local precepting authority, to issue a 2017/18 precept.
25.	receiving under false pretences, as it were, and then wrongly retaining as 2017/18 income, invalid and unlawful 2017/18 precept payments from SCDC, in circumstances where the parish councillors and the council knew the council had not issued a 2017/18 precept.
26.	failing in their statutory duty to comply with laws, regulations and codes of practice.
27.	failing in their statutory duty to comply with Financial Regulations
28.	failing in their statutory duty to comply with Proper Practices referred to in legislation.
29.	failing to call council meetings properly, in accordance with laws and regulations.
30.	at the May 2017 Annual Parish Council Meeting and at other meetings during 2017/18, failing in the statutory duty to publish on the council web-site associated meeting papers relevant to the Agenda and decisions to be taken, a minimum of at least three clear days prior to the meeting in question.
31.	making decisions, taking actions, incurring expenditure, making payments and generally undertaking public business without due care and attention, and without taking account of all relevant factors and material considerations during 2017/18. This is, on the face, not only unsatisfactory and inappropriate, it is also Wednesday unreasonable.
32.	failing to comply with paragraph 30 of the mandatory Transparency Code for Smaller Authorities, and not publishing associated meeting papers and reports on the council web-site a minimum of three clear days prior to council meetings, as required by law.

Objector reference	Objection
33.	failing to comply with the mandatory Governance and Accountability for Smaller Authorities 2018 and failing to properly and lawfully consider and complete the 2017/18 AGAR.
34.	submitting to PKF Littlejohn and publishing on the council website a seriously flawed and misleading 2017/18 AGAR.
35.	the council incorrectly and misleadingly answered 'Yes' to assertions 1. and 2. The answer 'No' should have been provided to these assertions. This amounts to serious misrepresentation and deception.
36.	Assertion 1. : the parish councillors and the council did not “ <i>prepare and approve a budget in a timely manner before setting a precept and prior to the commencement of the financial year.</i> ” or “ <i>monitor its performance against its budget taking corrective action where necessary.</i> ”. The council needed to do these things before a 'Yes' answer could legitimately be provided to Assertion
37.	Assertion 2. : the parish councillors and the council did not approve a budget, did not comply with financial regulations, and most certainly failed to “ <i>arrange for the proper administration of its financial affairs . . .</i> ” The council needed to do these things, and more, before a 'Yes' answer could legitimately be provided to Assertion 2.
38.	failing properly to provide to PKF Littlejohn the requisite explanations for each of the negative answers that should have been given and the negative answers that were actually given. The explanations provided are misleading and misrepresent the position.
39.	failing properly to provide to PKF Littlejohn the requisite explanations of the significant variances between the 2016/17 and 2017/18 financial years. The explanations provided are misleading and misrepresent the position. The submission to PKF Littlejohn and the publication on the council website of a Box 7 and Box 8 Section 2 Reconciliation – pro-forma is ridiculous. The council cannot possibly have different figures in Box 7 and Box 8.
40.	failing, when so requested, properly to provide, within the 30-day period laid down by statute, access to inspect requested financial documents to which members of the public/citizens/tax-payers/electors are entitled by law.
41.	failing properly to assess the relevant factors and material considerations and failing properly to make a resolution to appoint Mrs M Mitson-Woods at the March 2017 council meeting. The parish councillors and the council meeting as a whole did not have available and before them the necessary employment documentation/ paperwork and nor did they act in accordance with clear advice provided to the council by both EELGA and BDO when supposedly making this appointment.
42.	failing to publish on the council web-site the review of the council's internal controls and failing to then consider the results of the review at the council meeting before the council considered the 2017/18 AGAR, as specifically advised by BDO and as required by the Account and Audit Regulations 2015.
43.	failing to consider properly the unsatisfactory 2017/18 internal audit report from SALC at the 9 June 2018 council meeting, before the council considered the 2017/18 AGAR, as specifically advised by BDO and as required by the Account and Audit Regulations 2015.
44.	the unsatisfactory 2017/18 SALC Internal Audit Report misleadingly and incorrectly answered 'Yes' to, among others, points A.,B.,C.,D. and J. PKF Littlejohn will appreciate that the answer 'No' should clearly have been provided to these points. These are very serious matters.
45.	As far as the SALC Internal Audit Report goes, PKF Littlejohn know that in 2017/18 the council, <i>inter alia</i> , did not agree or resolve to adopt a 2017/18 budget ; that the council did not agree or resolve to adopt or issue a 2017/18 precept ; that the precept requirement did not result from an adequate budget process ; that the council did not maintain adequate budgetary control ; that the council did not meet Financial Regulations ; and that the council were in no position to keep accounting records properly during the year. The SALC Internal Audit Report fails properly to take account of these and other directly relevant matters. This report, which also contains assertions of fact which are wrong and untrue, is most unsatisfactory and seriously misrepresents the position.
46.	failing properly to prepare and publish the Walberswick Parish Council Assets Register, in accordance with Proper Practice and BDO advice. The inclusion of the Pavilion, which has stood on WCLC land since the early sixties, as a council asset, is clearly an error. Moreover,

Objector reference	Objection
	stating the acquisition cost to the parish council as c.£25,000 is completely implausible. Whether c.£25,000 has ever changed hands needs to be investigated. The Pavilion is surely owned by WCLC as the letter dated 28 February 1988 from Barbara Priestman, the Clerk, published on the council website under 'Property' clearly states i.e. <i>"I have been asked by the Chairman of the Parish Council to confirm for you, in writing, that the Sports Field and Pavilion on the Common belong to the Walberswick Common Lands Charity Trust and are leased to the Parish Council."</i>
47.	PKF Littlejohn knows that the council did not consider, approve and resolve to adopt a 2017/18 budget. PKF Littlejohn also knows that the council did not consider, approve and resolve to adopt either a 2016/17 or a 2015/16 budget. This has potentially very serious implications. PKF Littlejohn's views on the failure of the council for three consecutive years to agree a budget are awaited with interest.
48.	PKF Littlejohn knows that the council did not make the calculations which it <u>must</u> make in accordance with proper practices, and as it is specifically required by law to do, to calculate its 2017/18 council tax requirement (precept). Ergo, the council could not have reasonably or lawfully issued a precept. No 2017/18 precept was issued. Ergo, the council could not have reasonably or lawfully included precept income/receipts, which it was in no position to request or to receive and retain, as legitimate income items of account. Ergo, these items of account are objected to as unlawful. Other income items of account are also objected to.
49.	The council's payment items of account are also objected to, because of the widespread failure of the council to act lawfully, the failure to approve a 2017/18 budget, the failure to comply with financial regulations and the numerous serious concerns arising from the council's collapse of governance and the council's financial mis-management outlined above.
50.	The WPC RFO did not complete and sign and date 'Section 2 – Accounting statements 2017/18' before it was presented to the smaller authority. The 'Section 2' submitted to the council meeting 9 June 2018 contained no figures at all. The RFO's actions are in direct contradiction to PKF Littlejohn's explicit advice, as well as Proper Practices as per Governance and Accountability for Smaller Authorities in England. This is a very serious matter that PKF Littlejohn ('PKFLj') should directly address.
51.	At the 9 June council meeting I clearly explained the statutory requirements. I indicated that I had brought to the meeting copies of the Account and Audit Regulations, Governance and Accountability . . . , and PKF Littlejohn's instructions, for any of the councillors to consult if they were in any doubt as to the requirements. My comments were ignored (and were not included in the draft minutes). Councillor Richardson expressed concern and asked why the RFO had not completed, signed and dated 'Section 2'. Her concern and question went unanswered (and were not included in the draft minutes).
52.	I bring to PKFLj's formal notice and complain and object to errors and anomalies in 'Section 2' of the council's 2017/18 AGAR : Box 2 £12,000. The council did not issue a local council tax (precept) requirement for 2017/18. This Box should not contain this sum, which was received and wrongly retained as a 2017/18 receipt. Accordingly, this Box should contain the figure £0. PKFLj should clearly establish the position and insist that the council financial accounts do not contain payments that the council was not entitled to receive. On this matter, I have been reliably advised that while a District Council can anticipate a precept for a Smaller Authority, a District Council does not have the legal power and cannot pay an anticipated precept unless and until the Smaller Authority has formally issued the precept request for the financial year in question. If PKFLj are in any doubt, presumably the NAO will be able to advise.

Objector reference	Objection
53.	<p>I bring to PKFLj's formal notice and complain and object to errors and anomalies in 'Section 2' of the council's 2017/18 AGAR :</p> <p>Box 3 £18,772. There is a serious anomaly here, this is not the figure recorded for other receipts in the WPC ANNUAL ACCOUNTS 2017/18 (with VAT). An entirely different figure is recorded there. This situation cannot be correct and/or acceptable, and PKFLj should insist that the council amends its financial records to make them consistent.</p>
54.	<p>I bring to PKFLj's formal notice and complain and object to errors and anomalies in 'Section 2' of the council's 2017/18 AGAR: Box 4 £10,629. This is, on the face, an unreasonable and unjustifiable figure for a parish the size of Walberswick. The corresponding figure in Brandeston, where the same RFO/Clerk is also employed, is a small fraction of this amount. The corresponding figure in other similar-sized parishes is in the order of half this amount. A reasonable figure for Walberswick would be between £4,500 and £5,500. This situation should be formally investigated in the same way that a similar situation was investigated by the East of England Local Government Association in 2012/13. You are also referred to BDO's 2012/13 External Audit in this regard.</p>
55.	<p>I bring to PKFLj's formal notice and complain and object to errors and anomalies in 'Section 2' of the council's 2017/18 AGAR :</p> <p>Box 6 £10,697. It is extraordinary and of serious concern, that this figure for all other payments equates to the figure for staff costs. What is PKFLj's view on this?</p>
56.	<p>I bring to PKFLj's formal notice and complain and object to errors and anomalies in 'Section 2' of the council's 2017/18 AGAR :</p> <p>Box 7 £21,384. Things are clearly remiss here. PKFLj will be aware that this figure must be the same as, and cannot be different to, the figure in Box 8 for a council correctly keeping its accounts on a payments and receipts basis. However, Box 8 records a different figure. Again, PKFLj should insist that the council amends its financial records to make them consistent.</p>
57.	<p>I bring to PKFLj's formal notice and complain and object to errors and anomalies in 'Section 2' of the council's 2017/18 AGAR :</p> <p>Box 8 £20,395. This figure is inconsistent with the figure in Box 7. and this should not and cannot be the case, see e) above.</p>
58.	<p>I bring to PKFLj's formal notice and complain and object to errors and anomalies in 'Section 2' of the council's 2017/18 AGAR :</p> <p>Box 9 £74,191. There are serious concerns about this figure because it includes as a council-owned asset at an acquisition cost of £ xxx the Pavilion on Walberswick Common, which belongs to and is owned by the Walberswick Common Lands Charity. I refer PKFLj to the 'Property' section of the council website which contains Ms Priestman's letter confirming the Pavilion belongs to WCLC and not WPC. Ms Priestman was at the time the council's RFO/Clerk and became subsequently the WCLC Chairman. PKFLj should insist that the council maintains a true and accurate assets register. I should add that BDO have referred to the unsatisfactory nature of the council's asset register on a number of occasions. PKFLj should also be aware that there are vry serious questions that remain unanswered about the council's payments and receipts related to the Walberswick Common playing field and related facilities. These concerns centre on an unauthorised (by the council and possibly also by the Walberswick Common Lands Charity), null, void and unenforceable 'Licence' dated 9 September 2009. Again, BDO have raised this matter a number of times, most recently in the 2016/17 IAR and Schedule 7 Written Recommendations</p>

Objector reference	Objection
59.	<p>I bring to PKFLj's formal notice and complain and object to errors and anomalies in 'Section 2' of the council's 2017/18 AGAR :-</p> <p>The 'explanations' of the variances between 2016/17 and 2017/18 contain assertions of fact that are wrong and untrue and otherwise misrepresent the position. This applies particularly to Box 2 and Box 4. This misleads and deceives the public.</p>
60.	<p>I bring to PKFLj's formal notice and complain and object to errors and anomalies in 'Section 2' of the council's 2017/18 AGAR :</p> <p>There are numerous concerns, errors and inconsistencies related to the published documents : WALBERSWICK PARISH COUNCIL ANNUAL ACCOUNTS 2017/18 (with VAT) ; Walberswick Parish Council Payments 2017/18 and Walberswick Parish Council Income 2017/18.</p>
61.	<p>I bring to PKFLj's formal notice and complain and object to errors and anomalies in 'Section 2' of the council's 2017/18 AGAR :-</p> <p>For example, in regard to the Payments 2017/18 document, the first three items do not relate to payments in 2017/18. This cannot be correct. There is a payment for fence repairs, which is recorded as approved by the Chairman. This cannot be correct. 22 of the 41 payments seem to be payments to "Staff". This seems quite extraordinary. There are payments for clearing gorse and other work on the WCLC playing field. There is no authorised and valid agreement requiring the council to do this work. On the Income document there is a £2,500 Grant from SCDC to fund the council to clear gorse on Walberswick Common. This is inappropriate in numerous respects. There is a payment dated 23 May 2017 from {name redacted} to "Reimburse lunch". {name redacted} left the council's service in 2016, and why, in any event, would she be making a reimbursed lunch payment – where is the original payment recorded that she is reimbursing? There is a cheque from Mrs Mitson-Woods for tax and National Insurance, why is Mrs Mitson-Woods paying the council? Furthermore, there are a number of inconsistencies in the figures that need to be resolved.</p>
62.	<p>I bring to PKFLj's formal notice and complain and object to errors and anomalies in 'Section 2' of the council's 2017/18 AGAR :</p> <p>Moving on, the council has inappropriately and wrongly submitted to PKFLj and published on the council website a 'Reconciliation pro-forma between Box 7 and Box 8'. PKFLj make it absolutely clear that this pro-forma "applies to Accounting Statements prepared on an income and expenditure basis only." What part of only does the RFO/Clerk and the Chairman not understand? They seem fundamentally mistaken. They do not even seem to know that the council prepares its Accounting Statements on a payments and receipts basis, not an income and expenditure basis. This has serious implications.</p>
63.	<p>'Section 1' was submitted to the council blank and the answers to the Assertions were filled in by the Chairman in a somewhat bizarre manner. 'Section 1' does not comply with the requirements of Governance and Accountability for Smaller Authorities 2018 and does not comply with PKFLj's instructions either. It is also misleading and seriously misrepresents the truth. Councillor Richardson raised concerns and questioned providing 'Yes' answers where 'No' answers seemed more appropriate. Her concerns and questions went un-addressed (and were not included in the draft minutes).</p>
64.	<p>Assertion 1 has been incorrectly answered 'Yes'. PKFLj will be aware that in the circumstances it should be answered 'No'. The 'Yes' answer misrepresents the true position and PKFLj should not allow it to stand uncorrected.</p>

Objector reference	Objection
65.	Assertion 2 has been incorrectly answered 'Yes'. PKFLj will be aware that in the circumstances it should be answered 'No'. The 'Yes' answer misrepresents the true position and PKFLj should not allow it to stand uncorrected.
66.	Assertions 5 and 6 have been answered 'Yes' when 'No' answers seem more appropriate.
67.	Assertions 3, 4 and 7 have been answered 'No'. However, the 'explanations' for these 'No' answers are inadequate and misleading in the extreme.
68.	There were numerous failures by the council to lawfully convene council meetings throughout 2017/18, this certainly did not only apply to the 12 March 2018 meeting
69.	The council's failings in providing proper public access to inspect the financial records and related documents are very very serious indeed.