

{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 29 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 24 matters within your 31 objections, 8 of which have not been accepted as eligible objections and 16 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 #28: WPC did not comply with laws, regulations and codes of practice</p> <p>Objection #28, #30 & #32: WPC did not comply with Financial Regulations and Proper Practices as defined by legislation</p> <p>Objection #12 & #13: 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 #23: WPC failed to provide an adequate explanation of the significant variances between the 2016/17 and 2017/18 accounting statements.</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 #29: 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 #7: 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 #15 & #16: 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 #27: 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>The objections do not relate to an open year of account, since objections #7 and #27 relate to the Annual Governance Statement assertions within the 2018/19 AGAR and the issue raised in objections #15 and #16 relates to the 2018/19 year.</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 #31: <i>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.</i></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>Objection #31 & #32: <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. 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, #30 & #32: <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, #3, #4 & #31: <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.</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>
<p>Objection #9: <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 with monthly budget reviews introduced during 2018/19. We have no further comment.</p>

Objections (with reference to appendix B)	Reason not considered under step 3 of AGN04
<p>Objection #17: <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 as follows:</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 the publication of the explanatory notes, during 2018 – we are minded to raise this issue in our external auditor report for 2017/18.. 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. 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. 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. 8. Grant monies – see our comments on objection #31 above. 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. 10. Payments made – see our comments on objection #31 & #32 above.
<p>Objection #21: <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</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>

Objections (with reference to appendix B)	Reason not considered under step 3 of AGN04
<i>Mrs Mitson-Woods has continued into the 2018/19 financial year.</i>	
Objection #5, #6, #19 & #20: <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>	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. 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.
Objection #24 & #25: <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 #26: <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 #26: <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.
Objection #22: <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 #8 & #10: <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</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.

Objections (with reference to appendix B)	Reason not considered under step 3 of AGN04
<p><i>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></p>	
<p>Objection #11: <i>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.</i></p>	<p>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 2 – we have no further comment.</p>
<p>Objection #14, #28, #29 & #32: <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></p>	<p>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.</p>
<p>Objection #18: <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</i></p>	<p>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.</p>

Objections (with reference to appendix B)	Reason not considered under step 3 of AGN04
<i>mind</i> ed to raise an 'except for' matter regarding the non-compliance with assertion 5 of the Annual Governance Statement, which was incorrectly answered 'Yes'.	

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
31	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.
31 & 32	There is no valid or authorised licence between WPC and Walberswick Commons Land Charity (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 not responsible for gorse clearance on Walberswick Common, WCLC is responsible).
1 & 30 & 32	WPC did not properly and lawfully calculate and approve a 2017/18 Budget
2 & 3 & 4 & 31	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.
9	WPC did not undertake adequate budgetary control in 2017/18
28	WPC did not comply with laws, regulations and codes of practice
28 & 30 & 32	WPC did not comply with Financial Regulations and Proper Practices as defined by legislation
17	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.
29	WPC did not comply with the statutory Transparency Code for Smaller Authorities
21	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
5 & 6 & 19 & 20	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
24 & 25	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.
26	WPC did not properly review and assess the effectiveness of the system of internal controls during 2017/18.
26	WPC did not properly undertake and consider and publish on the website a 2017/18 WPC Risk Assessment.
22	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).
7	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.

Objector reference (Appendix B)	OBJECTION
8 & 10	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
11	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
12 & 13	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.
14 & 28 & 29 & 32	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.
15 & 16	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.
18	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.
23	WPC failed to provide an adequate explanation of the significant variances between the 2016/17 and 2017/18 accounting statements.
27	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.

Objector reference	Objection
1.	Failure in the important statutory duty to undertake the necessary calculations and to consider, approve and resolve to adopt the WPC 2017/18 budget/estimated expenditure
2.	Failure in the important statutory duty to undertake the necessary calculations and to consider and approve the WPC 2017/18 local council tax requirement/precept
3.	Failure, as the local precepting authority, to issue a WPC 2017/18 local council tax requirement/precept to SCDC, the billing authority
4.	WPC has wrongly received and recorded as 2017/18 income two precept payments of £6,000 from SCDC. No 2017/18 precept was issued by WPC and these payments were not requested and should not have been retained and recorded as WPC 2017/18 income. The sums involved should have been returned to SCDC as received in error
5.	WPC did not follow PKFL's instructions or comply with the legislation in dealing with the 2017/18 AGAR. WPC did not properly consider the 2017/18 AGAR at the 9 June 2018 WPC meeting. The RFO/Clerk did not submit a completed Section 2 to the meeting, the Section 2 submitted was blank and contained no figures. The RFO/Clerk incorrectly and falsely submitted a 'Reconciliation between Box 7 and Box 8 - pro-forma'. This pro-forma does not apply to WPC, since WPC keeps its accounts on a payments and receipts basis. The figures in this pro-forma make no sense at all
6.	WPC published on the WPC web-site and submitted to PKFL a false and misleading 2017/18 AGAR, this includes Section 1, Section 2, the pro-forma mentioned in v) above, the Annual Accounts 2017/18, the bank reconciliations, the explanatory sheet for Section 1 and the explanation of variances. Factually incorrect and inconsistent answers were provided. The figures cannot be reconciled with each other or other information available
7.	WPC also failed to publish information as instructed by PKFL and as required by the legislation, for example "c. the notes which accompany the Notice (Local authority accounts: a summary of your rights) which PKFL explicitly instructed must be published (including publication on the smaller authorities website) the day before the public rights period commences
8.	The WPC Clerk and the WPC Chairman have incorrectly and seemingly falsely signed and 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'). PKFL should be aware that the truth is that 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."
9.	WPC did not "monitor its actual performance against its budget during the year, taking corrective action where necessary
10.	Furthermore, WPC has inappropriately submitted to PKFL and published on the website a false and misleading explanation for the 'Yes' answer
11.	The WPC Clerk and the WPC Chairman have incorrectly and seemingly falsely signed and WPC has wrongly approved the answer 'Yes' to assertion 2. This is untrue and does not comply with the statutory and mandatory GASA 2018. How could the answer be 'Yes' in circumstances where WPC failed properly to approve a 2017/18 budget and failed to approve a 2017/18 precept and where WPC did not comply with financial regulations and standing orders
12.	PKFL should be aware that WPC did not "arrange for the proper administration of its financial affairs" in the circumstances that applied throughout 2017/18
13.	Furthermore, WPC has inappropriately submitted to PKFL and published on the website a false and misleading explanation for the 'Yes' answer
14.	The WPC Clerk and the WPC Chairman have answered 'No' to assertion 3. However, the explanation provided for answering 'No' is misleading, inadequate and misrepresents the position. Councillor Lewis wrote to me falsely claiming that PKFL, BDO and SALC all provided legal advice that the 12 March 2018 meeting should go ahead. Very importantly there were numerous other WPC meetings in 2017/18 that were not convened in accordance with the law and where the associated papers were not published 3 clear days before the meeting. Regrettably, this also applies to meetings held to date in 2018/19. The simple truth is that there was wholesale persistent and arguably wilful and/or reckless failure

Objector reference	Objection
	to comply with laws, regulations and proper practice throughout 2017/18 by the parish councillors and WPC. This has continued in 2018/19 to date and WPC will now need to answer 'No' in the 2018/19 AGAR.
15.	The WPC Clerk and the WPC Chairman have 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.
16.	Very importantly, WPC has also recently failed to deal properly and correctly with the administration of public access rights in 2017/18. I refer PKFL to vii) above and to my formal complaint forwarded to PKFL yesterday, 28 July 2018 21.00. The truth is that WPC did not "provide proper opportunity during the year in accordance with the requirements of the Account and Audit Regulations.", nor did WPC comply with PKFL's instructions in 2017/18, and as BDO have made quite clear WPC did not comply in regard to 2016/17 or 2015/16 either. This really is a disgraceful way for WPC to undertake public business. WPC will now need to answer 'No' in the 2018/19 AGAR.
17.	The WPC Clerk and the WPC Chairman have answered 'No' to assertion 7. However, the explanation provided for answering 'No' contains assertions of fact that are wrong and untrue and is otherwise very misleading. For example, WPC did not act upon BDO's recommendations in previous audit reports, indeed I refer you to the report 30/1/18 produced by the WPC RFO/Clerk in response to the BDO IAR 2016/17 and bring to your notice that not one of the ten items raised by BDO have been fully addressed by WPC. The same applies, in spades, to the BDO IAR 2015/16, the RFO/Clerk's report dated February 2017. I request PKFL to use their professional judgement in assessing whether either of the WPC RFO's reports 2015/16 or 2016/17 are remotely satisfactory responses to BDO's Schedule 7 Written Recommendations. Furthermore, WPC has falsely asserted "That the Council complied with all the requirements . . ." when in truth WPC has not yet met the statutory requirements of Section 10 of Schedule 7 of the Local Audit and Accountability Act 2014, and neither has BDO. My understanding is that this outstanding 2015/16 and 2016/17 action now falls to PKFL to undertake. I suggest, that for reputational purposes, PKFL exercises a high degree of professional scepticism in carefully assessing any public notices that WPC asks PKFL to approve for 2015/16 and 2016/17.
18.	The WPC Clerk and the WPC Chairman have answered 'Yes' to assertions 5 and 6. WPC has inappropriately submitted to PKFL and published on the website misleading explanations for these 'Yes' answers, based it seems on the unsatisfactory SALC 2017/18 Internal Audit.
19.	Section 2 contains serious errors and misrepresents the position, as outlined in vi) above. This document was not filled in and submitted to the Council meeting considering it by the RFO/Clerk. It was filled in, in a quite extraordinary way, by the Chairman at the meeting. Some of the figures make no sense.
20.	How can there be a discrepancy between Box 7 and Box 8?
21.	The figure for staff costs is extraordinary, how could a figure of almost £11,000 be justified in a parish the size of Walberswick?
22.	Box 9 contains a statement of fixed assets of £74,191. A third of this is accounted for by the Pavilion on Walberswick Common that belongs to and is owned by the Walberswick Common Lands Charity (WCLC), not WPC. The WCLC ownership is confirmed by Ms B Priestman's letter published in the Property section of the WPC website. I have written to WPC on a number of occasions for 'evidence of title' on this asset, but the RFO/Clerk has responded asserting that a verbal report by Councillor Bassinette to the July 2017 WPC meeting "set out all" [the information] "that WPC holds on the playing fields" and that she "will not enter into any further correspondence from [me] on the subject." The WPC "evidence of title" of this property is not available on the WPC website, what is available is a letter confirming WCLC's ownership. Can PKFL please establish the position? Ownership of this property carries with it significant potential liabilities. WPC incorrectly recording it as a WPC asset and falsely claiming to own it cannot be dismissed from the 2017/18 audit process

Objector reference	Objection
23.	Failure to provide an adequate explanation of the significant variances between the 2016/17 and 2017/18 accounting statements. The detailed explanations submitted are incorrect, misleading and misrepresent the position. None of these figures relate to the 2017/18 budget. In effect this proforma does nothing more than compare error-based figures in 2016/17 with error-based figures in 2017/18. Where are the total other receipts of £18,772 recorded as receipts in the 2017/18 accounts? The status of this misleading proforma is unclear. Has it been approved by WPC meeting as a whole? If so, where is this approval recorded?
24.	Failure properly to consider the 2017/18 Internal Audit Report from SALC. This Report is misleading and unsatisfactory and seemingly not fit for purpose. SALC, the internal auditor, has incorrectly ticked 'Yes' to items A, B, D, E and J (and arguably C, G, H and I). Self-evidently, answers should be 'No'. PKFL will be acutely aware that without an approved budget and without an approved precept and for numerous other reasons, the accounting records could not have been kept properly throughout the year. PKFL will also be acutely aware that WPC did not meet financial regulations in 2017/18. Furthermore, without WPC properly approving a budget the precept requirement could not have resulted from an adequate budgetary process; nor could progress against the budget have been properly monitored; nor could accounting statements have been properly prepared during the year supported by an adequate audit trail
25.	The SALC internal audit report contains false assertions of fact and is incorrect and misleading. This report gives rise to very serious concerns. Parish councillors and WPC meeting as a whole should have critically assessed this report applying due care, attention and diligence when it was submitted to them at the June WPC meeting. This did not occur.
26.	Failure to undertake and then to consider the requisite risk assessment and the requisite review of internal controls at the WPC meeting prior to WPC considering the 2017/18 AGAR.
27.	Failure to comply with PKFL's instructions and the legislative requirements to provide properly the public their rights of access to WPC 2017/18 financial records. I refer PKFL to paras vii) and xi) above and to my email of 28 July 2018 21:00. WPC, when asked to do so, failed to provide access to inspect the financial documentation I requested and to which I was entitled
28.	Widespread failure to comply with laws, regulations and codes of practice and WPC's financial regulations and financial standing orders. The situation at WPC is utterly disgraceful. There are numerous examples of WPC failing to distribute and publish background papers a minimum of 3 days prior to a WPC meeting. There are numerous examples of WPC failing to comply with financial regulations, standing orders and proper practice. PKFL will be aware of the need for WPC to have an approved budget in order for payments to be legitimately made
29.	Failure to publish in accordance with the mandatory Transparency Code for Smaller Authorities. Failure to publish on the WPC web-site a minimum of three clear days before the meeting associated meeting papers and reports. Failure to make reports and relevant documents available to parish councillors at least three days before meetings, and in many cases, not making associated meeting papers and relevant documentation available at all. This undermines the reasonableness and legitimacy of all decisions taken in the absence of adequate written reports and other relevant documentation.
30.	WPC has made payments throughout large parts of 2017/18 without any approved budget, contrary to WPC Financial Regulations and without the parish councillors being provided at least three clear days before the meeting (or having before them) any relevant documentation to enable them to make informed decisions.
31.	All WPC 2017/18 receipt items of account for the reasons outlined above, including a) the two 2017/18 precept receipts of £6,000 and b) the SCDC Section 106 grant of £2,500 obtained in circumstances where there was no WPC decision or resolution to apply for such a grant, where the grant was to clear gorse from WCLC land and appears to have been obtained on false pretences and on the basis of an unapproved, null, void, and unenforceable agreement between WCLC and WPC, which in any event does not require WPC to undertake gorse clearance on WCLC land