

BRADFORD ON TONE PARISH COUNCIL

Clerk: Claire Morrison-Jones
 The Orchard, Biscombe, Churchstanton, Taunton TA3 7PZ
 Tel: 01823 601495 Email: bradfordontonepc@gmail.com

30th March 2022

A meeting of Bradford on Tone Parish Council will be held on Tuesday 5th April 2022, commencing at 7.30pm, in the Chant Room, Bradford on Tone Village Hall for the purpose of transacting the following business.

Claire Morrison-Jones

Clerk

Prior to the start of the formal meeting there will be an opportunity for members of the public to speak on any agenda item.

AGENDA

1. To receive apologies for absence
2. To receive Disclosable Pecuniary Interests, Other Interests and consider granting any Dispensations
3. To approve minutes from meeting held on 8th March 2022.
4. To receive and consider the Public Interest Report (attached) issued by PKF Littlejohn, external auditors, for a failure to submit an Annual Governance & Accountability Return (AGAR) for the year ending 31 March 2021
5. To appoint an Internal Auditor for 2021/22
6. Finances:
 - 6.1 Financial update
 - 6.2 Payments to approve

Chq 1045	BoT Village Hall	Room hire, invoices 8,17,24 & 26/2022	£48.00	
Chq 1046	PKF Littlejohn LLP	Administration charge for chasing for notification of exemption from a limited £40.00 assurance review for the year ended 31 March 2020.	£48.00	inc VAT of £8
Chq 1047	PKF Littlejohn LLP	Additional charges in regards to the Limited assurance review of Annual Governance & Accountability Return for	£336.00	Inc VAT of

		year ended 31 March 2021		£56.00
--	--	--------------------------	--	--------

- 6.3 To review the Parish Council Asset List
- 6.4 To review the Parish Council bank account authorised signatories and signing rules

- 7. Play Area:
 - 7.1 Annual Safety inspections
 - 7.2 Weekly safety inspections

- 8. To resolve that due to the confidential and sensitive nature of the business to be transacted in agenda item 9, it is to be conducted in confidential session with the public and press excluded

- 9. Employment matters

- 10. Date and time of the next meeting:
Annual Parish Council Meeting to be held on Monday 16th May 2022 at 7.30 pm in the Chant Room, Bradford on Tone Village Hall.

Parish Council meetings are public meetings and members of the public and press are welcome to attend.

Time is set aside at the beginning of the meeting for public comments and questions.

Members are reminded that the Council has a general duty to consider the following matters in the exercise of any of its functions. There are nine protected characteristics under the 2010 Equality Act (age, disability, gender reassignment, race, religion, sex, sexual orientation, marriage and civil partnership, pregnancy and maternity), Crime and Disorder, Health and Safety, Human Rights and Data Protection Regulations.

PKF Littlejohn LLP



FAO: The Members of Bradford-On-Tone Parish Council

Our ref SO0029
SAAA ref SB01136

Mrs Helen Trowbridge
Bradford-On-Tone Parish Council
44 Saxon Close
Oake
Taunton
Somerset
TA4 1JA

Email sba@pkf-l.com

17 December 2021

Dear Members

Bradford-On-Tone Parish Council

Public Interest Report: Failure to submit an Annual Governance & Accountability Return (AGAR) for the year ending 31 March 2021

As appointed auditors, we have a duty to consider whether to issue a public interest report when a matter comes to our attention which we believe the authority should consider or about which the public should be made aware.

This letter constitutes a public interest report under Schedule 7 of the Local Audit and Accountability Act 2014 (the Act) about the authority's failure to prepare an AGAR for the year ended 31 March 2021, as required by the Accounts and Audit Regulations 2015 and associated guidance⁷.

The authority is responsible for the use of funds raised by local taxation and should properly account for how it has used and protected those funds. Bradford-On-Tone Parish Council is required by law to prepare an AGAR:

- summarising its financial position; and
- giving assurances that it has adequate governance arrangements to protect public funds.

Smaller authorities which meet certain conditions for a given reporting year (including gross income or expenditure which does not exceed £25,000) are eligible to claim exemption from the limited assurance regime and are therefore not required to submit the AGAR to their external auditor. It is possible that Bradford-On-Tone Parish Council has certified itself exempt but has failed to submit a copy of the Certificate of Exemption to us. To be exempt from review, the Local Audit (Smaller Authorities) Regulations 2015 require that a smaller authority certifies itself exempt, but also notifies the 'specified person' that they have done so (Regulation 9(6)). The specified person, currently Smaller Authorities' Audit Appointments Ltd (SAAA), has contractually agreed that instead of SAAA being notified, the appointed auditors will be responsible for

⁷ Proper practices are set out in *Governance and Accountability for Smaller Authorities in England*, which is approved by the Joint Panel on Accountability and Governance (JPAG) and published jointly by the Society of Local Council Clerks (SLCC), the National Association of Local Councils (NALC), and the Association of Drainage Authorities (ADA).

Tel: +44 (0)20 7516 2200 • www.pkf-l.com

PKF Littlejohn LLP • 15 Westferry Circus • Canary Wharf • London E14 4HD

PKF Littlejohn LLP, Chartered Accountants. A list of members' names is available at the above address. PKF Littlejohn LLP is a limited liability partnership registered in England and Wales No. OC342572. Registered office as above. PKF Littlejohn LLP is a member firm of the PKF International Limited family of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms.

receiving notification by way of a completed Certificate of Exemption. As we have not yet received a Certificate of Exemption, we are required to proceed on the basis that Bradford-On-Tone Parish Council is not exempt and therefore must submit to us an AGAR and supporting documentation for the year ended 31 March 2021.

As at 17 December 2021, no such return has been submitted to us and as a result Bradford-On-Tone Parish Council has failed in its statutory duties to account to its taxpayers for the use and safeguarding of their money. We therefore have no option but to move towards certifying completion and bringing to an end our responsibilities as auditor for the year ended 31 March 2021. We have taken this decision reluctantly, as once completion is certified, public rights (such as the rights to inspect the accounting records and associated documents and to ask questions or make objections to the auditor) can no longer be exercised.

The Act requires the authority to consider this public interest report at a public meeting within one month of the date of this letter. The requirements of Schedule 7 are attached, and the authority should ensure that it complies with all requirements regarding publicity of the report, consideration at a meeting and publicity of decisions taken at that meeting.

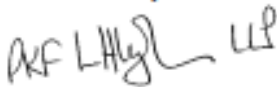
Unless an approved AGAR is received, it is our intention to certify completion and bring our responsibilities to an end in 42 days from the date of this letter, when we will issue our final invoice. This letter gives rise to an additional fee of £200.00 plus VAT payable by Bradford-On-Tone Parish Council on conclusion of the review process, for the additional work involved in repeatedly chasing for the required documentation and the production of this report.

If an approved AGAR and associated documentation are received before we have certified completion, we will carry out a limited assurance review of the AGAR at a further cost of £200.00 plus VAT.

Bradford-On-Tone Parish Council should also note that, as a result of receiving this public interest report, it will not be eligible to certify itself as exempt from limited assurance review in 2021/22 (if it would otherwise be eligible), as it will have failed one of the qualifying requirements set out in Regulation 9(3) of The Local Audit (Smaller Authorities) Regulations 2015.

We have a duty to send a copy of this report to the Secretary of State and the power to send a copy to anybody we think appropriate.

Yours faithfully



PKF Littlejohn LLP

cc Clerk - Bradford-On-Tone Parish Council, Secretary of State, National Audit Office, Smaller Authorities' Audit Appointments Ltd, Monitoring Officer of local authority (local councils only)