



Minutes of the Extraordinary Meeting of the Parish Council Monday 22nd July 2024 at 7.00 pm at Longburrow Hall, Stokenchurch

ATTENDANCE: Cllr Nuthall (Chairman), Cllrs Baker, Burnham, Jenkinson, McNeill, Pearse, Preece, Ramsden, Thomas, and Young.

BUCKINGHAMSHIRE COUNCILLOR: NIL

CLERK :

MEMBERS OF THE PUBLIC: 1

The Chairman welcomed all Councillors and Public to this meeting, acknowledged the apologies for absence received from Cllr Ghost.

The Chairman advised all present that following a meeting with BALC (Mel Woolf and Cllr Des Bray) on Monday 10th July 2024, who had suggested that we approach the LGRC (Local Government Resource Centre) in order to procure the services of a Temporary RFO due to the sickness of Shelley Adnett (Parish Clerk and RFO).

The Council were able to inform the meeting that Ms Louise Steele MA CPFA, who is Vice Chairman and Finance Director LGRC Associates was prepared to act as our Temporary RFO till 31st July 2024 and The Chairman therefore asked Council to agree to this appointment.

Cllr Jenkinson proposed that the Council agree to this appointment, Cllr Young seconded this and the appointment was approved without division.

1) AGAR 2023/2024

Upon confirmation of her appointment Louise Steele signed and dated the AGAR Section 2 Accounting Statements 2023/24 which had been prepared and circulated earlier.

a) Internal Auditors Report

The Chairman reported that there had been a delay in getting the AGAR completed as it had been brought to our attention by the Internal Auditor that the Clerk/RFO had been unable to reconcile the accounts. It was only when the Interim RFO was able to inspect the accounts that the problems were able to be identified and rectified.

It was also noted that the Quick Books programme was not really suitable for the likes of Parish Councils.

The Interim RFO had engaged in a robust discussion with the Internal Auditor and the following responses were agreed as having to be listed as NO Responses;-

Explanation of "No" responses

At its extraordinary meeting held on 22 July 2024 Stokenchurch Parish Council considered the Annual Governance Statement 2023/24, received the report of the external auditor (PKF Littlejohn LLP) dated 09/01/2024 and took advice from its interim Responsible Financial Officer who referred throughout to the JPAG Practitioners' Guide published by NALC in March 2023 (being the version relevant to the 2023/24 AGAR). The Council resolved to answer "no" to assertions 3, 4 and 7 on AGAR Section 1 the Annual Governance Statement and agreed the following explanations:

Assertion 3 - Compliance with laws, regulations and proper practices

The council has not complied with proper practices in that it has not completed this return within the required timescales. Further, it has not published information required by good practice on its website.

Assertion 4 – Exercise of public rights

During the year 2023/24 the period for the exercise of public rights (of inspection of the 2022/23 accounts) was less than 30 consecutive working days in length and so the Council agrees it must answer “no” to this assertion. The period for the exercise of public rights in 2024 will commence on Monday 29 July and therefore does not include the first 10 working days of July and the Council notes that it needs to answer “no” to this assertion in 2024/25 as well.

Assertion 7 – Reports from Auditors

The Council noted with regret that its members had not been aware of the external auditor’s report dated 09/01/2024 until July 2024 and that therefore Council had not had the opportunity to address the findings until this meeting. The Council agrees it must answer “no” to this assertion. The Council noted that in advance of this meeting some action had been taken to address the external auditor’s findings; the County Association had been approached for advice and upon its recommendation an interim RFO had given support, advice and prepared the 2023/24 Statement of Accounts (that interim appointment having been confirmed earlier in the meeting).

b) AGAR Part 1 – Annual Governance Statement.

The Council considered the Annual Governance Statement 2023/24, received the report of the external auditor (PKF Littlejohn LLP) dated 09/01/2024 and took advice from its interim Responsible Financial Officer who referred throughout to the JPAG Practitioners’ Guide published by NALC in March 2023 (being the version relevant to the 2023/24 AGAR).

The Council considered each of the assertions in the AGAR Section 1 the Annual Governance Statement and agreed the following responses:

Assertion 1- Financial management and preparation of accounting statements – YES

The Council approved a proper budget and received regular monitoring information about income and expenditure in relation to that budget throughout the year, bank reconciliations have been carried out. Staff sickness resulted in a delay preparing the statement of accounts but the Council was satisfied that proper measures had been put in place to produce those statements.

Assertion 2 – Internal Controls - YES

The Council accepted that being unaware of the external auditor’s report gave pause for thought about internal control but accepted the internal auditor’s reassurance on internal control objectives A-Jand, based on the evidence of their own observation and experience agreed that internal controls were in place, were proportionate and appropriate to the size of the council.

Assertion 3 - Compliance with laws, regulations and proper practices - NO

The council has not complied with proper practices in that it has not completed this return within the required timescales. Further, it has not published information required by good practice on its website.

Assertion 4 – Exercise of public rights– NO

During the year 2023/24 the period for the exercise of public rights (of inspection of the 2022/23 accounts) was less than 30 consecutive working days in length and so the Council agrees it must answer “no” to this assertion. The period for the exercise of public rights in 2024 will commence on Monday 29 July and therefore does not include the first 10 working days of July and the Council notes that it needs to answer “no” to this assertion in 2024/25 as well.

Assertion 5 –Risk Management – YES

The Council agreed that it made regular assessment of the risks facing the council and accepted the internal auditor’s reassurance on this point. It further suggested as evidence the actions recently taken to address the risks posed by staff absence.

Assertion 6 -Internal Audit – YES

The Council agreed that it was satisfied with the adequacy and effectiveness of its internal audit arrangements

Assertion 7 – Reports from Auditors - NO

The Council noted with regret that its members had not been aware of the external auditor's report dated 09/01/2024 until July 2024 and that therefore Council had not had the opportunity to address the findings until this meeting. The Council agrees it must answer "no" to this assertion. The Council noted that in advance of this meeting some action had been taken to address the external auditor's findings; the County Association had been approached for advice and upon its recommendation an interim RFO had given support, advice and prepared the 2023/24 Statement of Accounts (that interim appointment having been confirmed earlier in the meeting).

Assertion 8 – Significant events - YES

The Council was confident, having recently considered a significant event, that it had considered the financial consequences of the events of which they were aware and accepted the Interim RFO's assurance that they were not required to be clairvoyant.

Assertion 9 – Trust Funds – N/A

It was agreed that this assertion was not applicable to the Council.

The Chairman (Cllr Nuthall) then signed this statement which was recorded in the Minutes as Ref 1B

- c) AGAR Part 2 – Annual Statement of Accounts

The Chairman (Cllr Nuthall) then signed this statement which was recorded in the Minutes as Ref 1C

- d) Dates for the Exercise of Public Rights

The Parish Council had, due to the late submission of the 2023/24 AGAR missed the statutory time scale in which the Exercise of Public Rights MUST be Displayed, but it was felt that in the interests of transparency this exercise should still be undertaken.

The Display of the Exercise of Public Rights **MUST BE DISPLAYED FOR ONLY 30 WORKING DAYS** and to this end the Notice will be available to view from **29th July 2024 till 9th September 2024.**

2) Council representative for BALC

The Chairman drew attention to the recent meeting with BALC on 10th July 2024 and it was suggested that a Councillor be appointed as a representative for BALC. This would ensure that all communications from BALC would be passed onto Councillors. The Chairman advised that Cllr Thomas would be happy to undertake this role and this was agreed unanimously by all.

3) Finance – Adoption of NALC Financial Regulations

The Chairman advised the Council that there was an urgent need to review our Financial Regulations and it was recommended that we adopt the NALC Financial Regulations with immediate effect. This was agreed by all.

4) Election of Vice Chair.

The Chairman asked the Council to consider nominations for the Vice Chair and Cllr Burnham nominated Cllr Thomas and Cllr Ramsden nominated Cllr Jenkinson.

There ensued a vigorous discussion on whether or not a Vice Chairman was needed and it was decided that if the need for a Vice Chairman arose then one of the Councillors at the meeting could occupy the position. The idea that this could be rotational was considered a good idea so there will be no formal Vice Chairman for the remainder of the Parish Council Year.

5) August Parish Council Meeting.

The question of whether or not there should be a Parish Council Meeting in August was considered. It was noted that August by its nature is normally a month for holidays. A discussion then ensued and it was agreed by all that there would be no Parish Council Meeting in August 2024.

6) Date of Next Parish Council Meeting.

Wednesday 4th September 2024 at 19.30hrs at Longburrow Hall Stokenchurch.

7) Items for the September Agenda

- a. Review of Council Financial Regulations and Adoption of NALC Financial Regulations.

8) Items for October Agenda

- a. Early consideration of Budget for 205/2026

The Meeting ended at 20.15hrs

DRAFT