

From: Elaine Foxon

Sent: Thursday, May 30, 2024 10:56 AM

To: [REDACTED]

Cc: [REDACTED]

Subject: RE: 2022-23 Response to Objection under Section 27 of the LAAA2014

Importance: High

Dear Carolyn

I can confirm receipt of your report.

After review of the content, although not requested nor required I wish to respond to the recommendations directly although my first reflection relates to Section 27, item 2.

Under Local Audit and Accountability Act 2014, the requirements are that –

- (a) The objection is made in writing
- (b) (b) a copy of the objection is sent to the relevant authority whose accounts are audited

NO such letter has been received original/copy or otherwise by the objector, now known, as per your report detail as Mr Graves and a copy was requested by myself to your office in previous correspondence, to which at the time of writing, is still awaited, can this be forwarded by return.

Conclusions and recommendations:

Point 49, 50, 51 relate to payroll

This service was provided by Harborough District Council as the payroll administrators under instruction by Full Council and had been in operation for a number of years. Their repeated inability to undertake efficient, accurate processes, such as invoices being received on a regular basis confirming expenditure to all areas, providing basic payroll requirements to the standards expected, one of which was to provide payslips to staff, saw the end of this arrangement with effect from 1st April 2024, with this service now being provided by an independent financial organisation who we are working with, to ensure processes and procedures are adhered to and sustained. Obviously, Council were and had been made aware of the ongoing problems and most definitely about the invoicing issues and the impact this reflected to the income and expenditure detail for that specific budget and supported the move via Committee to an alternative source.

51, 52, 53 relate to auditor fees.

As I am sure you are aware, in effect for this budget area, we run a year behind. We budget for one year and the expense is taken the next, due to invoicing and end of year relevance i.e. 2021-2022 allocated within that year although the invoice will not be received until the audit has been completed, within 2022-2023 financial year, approximately September, 2022-2023 audit fees would be recorded within that year

and carried forward to 2023-2024 and this still remains 'unspent' with 2023-2024 allocated but also having to be brought forward to 2024-2025 pending invoice etc;

The allocation remains, but expenditure 'unspent'

51, 52 relate to the appointment of Internal Auditor

The appointed Internal Auditor is currently via LRALC which is the local County office for Leicestershire and Rutland, with who we are members.

We therefore expect and receive the required standards for all areas of local governance, one of which we have chosen is for the appointment of internal auditors, screened and trained by LRALC. Full Council are aware under the terms and conditions we are required to give 12 months notice of the termination of this appointment.

54 – report to Council

Your report will be presented to and reviewed by Full Council, in line with a copy of the original objection letter (hence the need to received this asap) and a joint report from the RFO and Parish Manager, of which I will willingly provide a copy and any comments made by Full Council, reflected within the meeting minute detail.

I await the receipt of the objectors letter and assume that the appeal window of time is 21 days from report date of 24th May 2024 which would be 14th June???? Clarity would be appreciated as the next meeting of Full Council is scheduled for 20th June 2024 with all documents for publication to Councillors no later than 17th June 2024, one of which would be the content of this report.

Kind Regards

Elaine Foxon

Responsible Financial Officer
Broughton Astley Parish Council

Opening Hours 9.00am-1.00pm Mon/Tues/Thurs and Friday Telephone No. 01455 285655

This email and any attachment is for authorised use by the intended recipient/s only. It may contain proprietary material, confidential information and/or be subject to legal privilege. It should not be copied, disclosed to, retained or used by, any other party. If you are not an intended recipient then please promptly delete this email and any attachment and all copies and inform the sender. Thank you.

Emails - Responses to emails will occur within 10 working days.

The information on this document may be stored on the Parish Council's computerised systems, but will be used only for administrative purposes.

The information will not be disclosed to third parties without your permission.

From: [REDACTED] oxon.sa@mooreuk.global
Sent: Friday, May 24, 2024 4:11 PM
To: Elaine Foxon accounts@Broughton-Astley.gov.uk
Cc: [REDACTED] ParishManager@Broughton-Astley.gov.uk
Subject: 2022-23 Response to Objection under Section 27 of the LAAA2014

Dear Ms. Foxton

Attached is my formal response to the objection against the 2022/23 AGAR.

Which been sent to the objector today.

Please note that I cannot certify final completion of the 2022/23 AGAR review until the appeal window has lapsed.

Kind regards

Carolyn Rossiter
Engagement Lead
Smaller Authorities Team