

Carolyn Rossiter

From: Mark Graves
Sent: 31 July 2023 16:11
To: Objections SA
Subject: Objection; Broughton Astley Parish Council
Attachments: Local authority accounts_ A guide to your rights.pdf

Follow Up Flag: Follow up
Due By: 01 August 2023 11:00
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Dear Moore UK

I wish to object to the Year End Accounts for Broughton Astley Parish Council.
The reasons are as follows:

1. The accurate year end accounts have not yet been put in front of the Parish Council meeting for any approval or review. Only a cash-based set of accounts showing a £74k year end surplus were produced in early April 2023, however during that meeting the Parish Manager explained they were out of date, and the surplus was more like £40k. No further set of accounts was ever produced meaning all 16 Parish Councillors are "in the dark" with the accounts.
2. The Council has been unable over a long period of time to prepare anything apart from simple Receipts and Payments accounts throughout the year. The Parish Manager is adamant that she is following all of the rules, however a careful review reveals several rules (and guidance) being breached in the Practitioners Guide. Receipts and Payments accounts are only suitable for councils with budgets below £200,000 annually.
3. The annual budget in 22-23 was £600,000 but the Parish Council is only able to prepare accounts using the cash rules for councils <£200,000.
4. The Internal Audit has been carried out very poorly and by a person who was not competent. As a result, BAPC has been signed off as "compliant" when the council is breaching many different rules and guidance over preparing accounts and providing important reporting to Parish Councillors. In particular the Internal auditor said the council had provided correct accounts "throughout the year" on the correct basis - this is not correct and there is no evidence for the Internal Auditor to have made this false statement. The Internal Auditor also made a false statement by claiming that the Parish Council "progress against the budget was regularly monitored". However, upon closer inspection of the so-called monitoring reports it is clear that over a 15-month period a deficit of £270,000 (approx. Sep21-Feb22) was changed to become a surplus of £280,000 (mid-late 2022). The figures are not correctly prepared, not accurate or complete, and prepared in such an inaccurate way as to be practically meaningless to anyone using the accounts throughout the year.
5. Because I do not receive any accurate financial accounts as a elected Parish Councillor, I discovered that I could inspect the accounts in the period of Public Access. So this is what I did. I discovered that there is a proper accounts package complete with Trial Balance, I&E reports, balance sheet reports etc. HOWEVER the staff are NOT producing any accurate accounts to update Parish Councillors on the state of the finances of the Parish Council.
6. It is completely unacceptable for a Parish Council to decide NOT to provide accurate financial information to it's own Parish Councillors, but provide it instead to the year end auditors.
7. From my inspection of the accounts, the I&E documents appeared to show a surplus in 22-23 of £52,000.
8. HOWEVER none of the accounts "actual" figures were compared to budget, so I have absolutely no clue which accounts were in surplus, or deficit.

9. In my inspection of the accounts I discovered that there were two year's worth of external audit costs in the audit / accounts cost centre account.

10. The Financial Regulations of BAPC require the council to follow the rules and guidance in the Practitioners Guide. However, BAPC does NOT follow the correct rules and guidance in the Practitioners Guide.

Yours sincerely

Mark Graves MEng FCA