

# Penketh Parish Council

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## FULL COUNCIL ANNUAL MEETING

### Notice of Meeting and Summons to Attend

**To: Cllr Geoff Fellows, Cllr Andrea Haywood, Cllr Eunice Peters, Cllr Craig Lenihan, Cllr Tracey Booth, Cllr Chuck Eriobuna, Cllr Laura Hollis.**

Dear Councillor,

Dated this eighth day of May 2024, you are hereby summoned to attend the Annual Meeting of Penketh Parish Council to be held at 19:30 on the thirteenth day of May 2024, to transact business listed in the agenda.

The Meeting will be held in Penketh Pool and Community Centre, Committee Room, Penketh, WA5 2EY.

**Members of the press & public are welcome; the meeting may be recorded in accordance with the openness of Local Government Bodies Regulations Act 2014.**

#### **Note to Councillors:**

If you are unable to attend the meeting, please notify the clerk of your apologies.

#### **Note to Public:**

*Residents of the parish wishing to address the Council are advised to notify the clerk before 5pm on the day of the meeting. Permission to speak at the meeting will be at the discretion of the Chairman. If the representation made is considered outside the remit of Penketh Parish Council, residents will be referred to the principal authority or other appropriate body.*

Your sincerely,

Mr L Trevaskis, CiLCA, PSLCC.  
Locum Clerk

#### **Agenda**

- Chairman** - to duly elect a Chairman for the Civic Year 2024-2025.
- Vice Chairman** - to duly elect a Vice Chairman for the Civic Year 2024-2025.
- Apologies** - to receive apologies for absence and consider any reasons for acceptance.  
*(Local Government Act 1972, Section 85)*
- Declarations** - to record any declared interests relating to the business of the meeting and receive any dispensation requests from the Proper Officer. Members are reminded of their responsibility to declare any personal or prejudicial interests that they may have in any item of business on the agenda no later than when the item is opened. Members are also reminded of their responsibility to make a request for a dispensation to speak on any matter for which they have declared an interest.  
*(Localism Act 2011, Section 31)*
- Minutes** - to approve the minutes of the last meeting.  
*(Local Government Act 1972, Section 111)*

6. **Councillor Inductions** - to agree date(s) for councillor inductions and training.
7. **Elections and Co-Options** - to note the outcome of the recent elections has provided vacancies for five seats, which the Council may fill by co-option following confirmation of process for application.
8. **Response to a Freedom of Information Request** - to ratify the response to a recent FOI request, that was submitted by the PO in consideration of the statutory time limitation.
9. **External Audit Certificate** -

To note the recent communications from the External Auditor, PKF Littlejohn, outlining that they have now finished the challenge work and the review of the FY2223 AGAR. The invoice for the additional time charged on the FY2223 challenge work will be included with the completion letter of £2,307.50 plus VAT, which is 6.5 hours of Engagement Lead time at £355 per hour.

The matters (qualifications) raised and upheld by the External Auditor include:

- **The smaller authority has not addressed the ‘except for’ matter raised by the external auditor when qualifying the prior year annual return. The prior year Section 2, Boxes 4 and 6 figures should have been restated to read £134,032 and £100,474 (respectively). It was not clear from the information provided whether the classification of expenses has been carried out correctly. Please restate Boxes 4 and 6 in next year’s prior year comparatives if appropriate.**
- **Section 1, Assertion 5 has been incorrectly completed, the correct response should have been ‘No’. This is consistent with the Internal Auditor’s response to Internal Control Objective C, as the risk assessment carried out during the year was not formally approved by Council, nor recorded in the minutes.**
- **Section 1, Assertion 2 has been incorrectly completed. Information received from the internal auditor in the Annual Internal Audit Report and their detailed report indicates there was a lack of control during the year, particularly in respect of payment approval, monitoring of actual costs against budget. We also note that there was a court case during the year regarding Councillors failing to disclose pecuniary interests.**
- **Information has come to our attention from the internal auditor highlighting the fact that the Notice of conclusion of audit was not published on the authority’s website by the dates specified in the Accounts and Audit Regulations 2015.**
- **Information has come to our attention from the internal auditor that expenditure has been overstated by £1,157, there is an unknown difference within the debtors of £917, and assets purchased during the year have not been included in Section 2, Box 9. The smaller authority must ensure these figures are correctly restated in next years’ prior year comparatives accordingly.**
- **Section 1, Assertion 9 and Section 2, Box 11a have been incorrectly completed. Information published on the Charity Commission website indicates that the trustees are individuals rather than the smaller authority being sole managing trustee. This matter was raised in the previous year, and the smaller authority should clarify the status of the trust and ensure that the correct information is registered with the Charity Commission.**
- **It has come to our attention that the bank accounts are not in the name of the Parish Council, and that not all invoices are produced in the name of the Parish Council. The invoices will have an impact on VAT returns, which should be submitted in a timely manner.**
- **It has come to our attention that a cash donation was included within the parish council accounts where no receipt was provided, which is not in accordance with the Financial Regulations.**

The following ‘other’ matters will also be raised:

- **The smaller authority has confirmed that it has not complied with the governance assertion in Section 1, Box 1 but it has provided the appointed auditor with an adequate explanation for non-compliance and details of the actions necessary to address weaknesses identified. Nor has it published the**

reasons for the 'No' responses on the website. We have identified the following instances of non-compliance with Assertion 1:

- The smaller authority failed to approve the AGAR in time to publish it before 1 July 2023, the date required by the Accounts and Audit Regulations 2015.
- The AGAR has not been signed in accordance with the Accounts and Audit Regulations 2015 since Section 2 was not signed by the Responsible Finance Officer before approval.
- We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2023/24 for the exercise of public rights, since the period for the exercise of public rights did not include the first 10 working days of July. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2023/24 and ensure that it makes proper provision for the exercise of public rights during 2024/25.
- The smaller authority has not provided an adequate explanation for the variance between the prior and current year values in Boxes 4 and 6 of Section 2, or an adequate explanation for the difference between Section 2, Boxes 7 and 8.
- The Practitioners Guide states that Financial Regulations need to be 'regularly reviewed', however the Financial Regulations have not been updated since July 2021, therefore the smaller authority should consider this when responding to Assertion 2 of the 2023/24 AGAR.
- The AGAR was not accurately completed before submission for review. The AGAR has been amended.
- We received challenge correspondence in relation to the 2022/23 AGAR which we considered before completing our work, the authority will receive an invoice in relation to this additional work.

The External Auditor has also asked the Council to note that they were originally provided with an AGAR Form 3 for Sections 1 and 2, however once the amended AGAR was submitted, Section 1 was shown on an AGAR Form 2. The External Auditor has asked the Council to ensure the original AGAR Form 3 for Section 1 is published on the website, alongside the amended Section 2.

Members are further asked to note that when the locum PO was engaged, they were unaware of the extent of the ongoing audit investigation. There may not be sufficient time within the current contract period for the PO to address all the issues that have been raised. However, every effort will be made by officers to ensure the Council is financially compliant with legislation and best practice as soon as possible.

10. **Insurance** - to consider the quote(s) to renew the Council's insurance policy and agree actions.
11. **Officer Delegation** - to note prior comments from the auditors advising the Council to avoid retrospective approval of expenditure, and agree to delegate to officers to incur expenditure (within budget headings) for any items required to facilitate the day-to-day operations of the Council's assets (namely its Community Centre and Pool), up to an agreed spending limit.
12. **IT/Email Contractor** - to note the officer recommendation to engage a contractor to provide IT/Email support services, to ensure business continuity, and agree actions.
13. **Planning Applications** - to consider the recent planning applications, and agree actions.
14. **Policies and Procedures Working Group** - to consider the formation of a working group to review the Council's policies and procedures (including its Standing Orders, and Financial Regulations) and ensure they are fit for purpose.
15. **Staffing Working Group** - to consider the formation of a working group to review the Council's current staffing structure, and ensure it is fit for purpose, along with any recommendations for organisational changes.
16. **Representations from the Public** - to received representations from the public.