

# Penketh Parish Council

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## MINUTES OF ANNUAL MEETING OF FULL COUNCIL HELD ON MONDAY 13 MAY 2024 AT 7:30PM at Penketh Pool and Community Centre Committee Room, Penketh WA5 2EY

Members of the press and public were welcome in accordance with the openness of Local Government Bodies Regulations Act 2014.

**Council Members Present:** Cllr Geoff Fellows (Chairman), Cllr Andrea Haywood (Vice Chairman), Cllr Eunice Peters, Cllr Tracey Booth, Cllr Laura Hollis, Cllr Chuck Eriobuna.

**Officers Present:** L Trevaskis, Locum Clerk

**Public/Press:** 2

*Glossary:*

*PO = Proper Officer, Cllr = Councillor*

### **Minute 24/25-030 - Election of a Chairman**

Cllr Geoff Fellows was duly elected Chairman of Penketh Parish Council for Civic Year 2024-2025.

### **Minute 24/25-031 - Election of a Chairman**

Cllr Andrea Haywood was duly elected Vice Chairman of Penketh Parish Council for Civic Year 2024-2025.

### **Minute 24/25-032 - Apologies for Absence**

None.

### **Minute 24/25-033 - Declarations of Interest**

Members were reminded of their responsibility to declare any personal or prejudicial interest that they may have in any item of business on the agenda no later than when the item is reached.

Members were also reminded of their responsibility to make a request for a dispensation to speak on any matter for which they have declared an interest.

Cllr Geoff Fellows declared an interest as Chair of the Penketh Swimming Club, and a customer of the swimming pool.

### **Minute 24/25-034 - Minutes**

The Council approved the minutes of the last meeting.

### **Minute 24/25-035 - Councillor Inductions**

Members agreed that a councillor induction (and any future training) would be best to be held on a Tuesday evening(s) between 4pm-6.15pm.

### **Minute 24/25-036 - Elections and Cooptions**

Members noted that a co-option policy already exists, encouraging anybody interested in becoming a member of the Council to provide a short introduction for members to consider, along with confirmation of eligibility. The PO advised one resident had requested a copy of the form for completion. There are currently five seats vacant (2 in West Ward, and 3 in East Ward). The Council may proceed to fill these seats by co-option from its next meeting as applications are received.

### **Minute 24/25-037 - Response to Freedom of Information Request**

Members accepted the response that had been submitted to the requestor of the recent FOI, noting that the PO had to submit this in consideration of the statutory time limitation.

### **Minute 24/25-038 - External Audit Certificate**

Members noted 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 (£2,307.50 plus VAT - which is 6.5 hours of Engagement Lead time at £355 per hour). The Council accepted the fee.

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 were 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.

### **Minute 24/25-039 - Insurance**

Members were advised that the current insurer no longer provided five-year fixed deals, but that a three-year option was available. The Council unanimously resolved to delegate the insurance renewal to the PO.

### **Minute 24/25-040 - Officer Delegation**

Members considered recent operational difficulties and noted prior comments from the auditors advising the Council to avoid retrospective approval of expenditure. The Council agrees to delegate to officers to incur expenditure on behalf of the authority (within budget headings) to facilitate the day-to-day operations of the Council's assets (namely its Community Centre and Pool). Members also noted budgets would need to be reviewed.

### **Minute 24/25-041 - IT Contractor**

The Council delegated to the PO to engage a contractor to provide IT/Email support services, to ensure business continuity.

### **Minute 24/25-042 - Planning Applications**

Members acknowledged the planning applications and agreed no objections.

### **Minute 24/25-043 - Policies and Procedures Working Group**

Members agreed that this Working Group was open to any member who wished to attend. Cllr Geoff Fellows and Cllr Andrea Haywood put their names forward. Members agreed that this working group would be best to be held on a Tuesday afternoon(s) after 3pm.

### **Minute 24/25-044 - Staffing Working Group**

Members agreed that this Working Group was open to any member who wished to attend. Cllr Geoff Fellows, Cllr Andrea Haywood, Cllr Laura Hollis, Cllr Tracey Booth, and Cllr Chuck Eriobuna, put their names forward. Members agreed that this working group would be best to be held on a Tuesday afternoon(s) after 3pm.

### **Minute 24/25-045 - Representations from the Public**

A resident requested information about the Council's role in the planning process as a Statutory Consultee, and questioned whether Warrington Borough Council would provide prior notice to the Parish Council if they were considering purchasing any assets in the area.

Cllr Eunice Peters also advised. FOI had been submitted to Cheshire Police regarding the reports of anti-social behaviour on council owned land over the past ten years. It was also noted that there is a new Police Officer and PCSO for the area. Members agreed on the importance of reporting anti social behaviour to the police.

Cllr Geoff Fellows advised that a Swimming Pool Support Fund should be explored with Warrington Borough Council to ensure any available grant funding is being accessed. The PO agreed to email Warrington Borough Council.

**Signed:**

**Print:**

**Date:**