Sue Bunn  
 Tacolneston Parish Council  
 Tahuti Mai  
 Bunwell Street  
 Bunwell  
 Norwich  
 NR16 1SH  
SBA Team  
PKF Littlejohn LLP  
1 Westferry Circus  
London  
E14 4HD  
 20TH March 2019

Dear Ms Plane

**Ref Tacolneston Parish Council Challenge Correspondence**

Having had time to investigate the objections, put forward by email by the complainant on 27th July 2018, Tacolneston Parish Council (TPC) would like to respond as follows.

**1/ Failure of TPC to authorise and minute a payment by cheque for £1,866.84 to John Pennell, the previous clerk, dated the 17th May 2017, this particular payment was not even minuted.**

TPC accepts this objection.

Please see the Minutes for the meeting held on 17th March 2017( the minutes are miss dated as 21st May 2017) (Appendix 1). It would appear from investigations that Mr J Pennell (Clerk at that time) had paid two invoices from his own personal funds and this payment was to reimburse him. The payments on the Minutes are for AA Fencing £1116.84 and Installation of Fence £750.00 no Payee listed (another oversight it would seem). The invoices do not state that they were settled by Mr Pennell. Though the Companies are mentioned on the cheque stub. (Appendix 2). It is not minuted that the cheque was to reimburse Mr Pennell.

**2/ Failure by councillors to compare three quotes for the provision of fencing at the village hall prior to making their decision on 22nd March 2017, my wife was only provided with these on the 18th April following a FOI request, only two quotes were attached the third was simply a schedule of costs from a supplier of fencing components. The work had already commenced by then.**

TPC accepts this objection.

Looking back over the minutes I can find no quotations for the fencing. I can find no reference in the minutes to fitting new fencing or discussions. Minuted on the 22.02.2017 (Appendix 3). Mandy Shaw (Owner of Mandys Little Diamonds/Diamond Care childminding business who uses the village hall) stated that the fence was an issue.

**3/ Failure to routinely consider whether the council needed to exercise section 137 powers to authorise expenditure.**

TPC accepts this objection.

The minutes for the year in question do not mention Section 137 at all. The following payments should have been paid under Section 137 and an individual minute for each one. Donation to of a BBQ to Tacolneston School PTA £68.90 on 21.5.17 (Appendix 1). Royal British Legion £50.00 on 20.09.17 (Appendix 4). Mandy’s Little Diamonds £250.00 on 20.09.17 (Appendix 4). There is no column is the cash book for section 137 payments as there is no cash book.

**4/ Failure to properly separate Trust fund assets from Parish Council assets.**

TPC accepts this objection.

The lease for the MUGA (Appendix 5) ran out on the 14th September 2017. No asset have been transferred back. The lease was not extended.

**5/ Failure to maintain proper records, the loss of the original signed minutes being just one example.**

TPC accepts this objection.

The notes above on objections 1 through to 5 are all examples plus the following sets of minutes, 21.05.17 (Appendix 1) wrong date on minutes, meeting happened on 17.05.17. Typed date for signature and second page not signed. Minutes from the 19.07.17(Appendix 6) no month on the minutes, typed date for signature of 19.07.17, the minutes were signed 20.09.17. Minutes of the 18.10.17 (Appendix7) state that the minutes for the 20.09.17 and the 27.09.17 are to be signed, there are no minutes for the 27.09.17 in the minute book. Minutes from 15.11.17 (Appendix 8) state that the minutes from the 18.10.2017 and the 30.10.2017 are to be signed, there are no minutes in the minute book for the 30.10.17. Minutes of the 21.02.2018 (Appendix 9) minutes the Clerk (at the time) confirms that some signed minutes had been lost and that copies had been signed subsequent to the meetings.

**6/ Failure to show councillors the Statutory Recommendation from Mazars dated August 2017 and to hold a public meeting to discuss the issues raised therein.**

TPC accepts this objection.

Not mentioned in any minutes from the date of the Mazars Statutory Recommendation to the present day.

**7/ Failure to allow access to the Tacolneston Parish Council records during the period allowed for objections last year.**

TPC accepts this objection.

The accounts were late being submitted. The Electors Rights were not posted in the relevant time frame therefore the Complainant could not have viewed the accounts in the relevant time frame.

**8/ Failure to provide minutes for the 27th February 2018 meeting, the date of the extra parish council meeting called to discuss my complaint to the vice chair.**

TPC accepts this objection.

At the time of the original complaint these minutes (27.02.2018 Appendix 12) were not available they have subsequently been signed on 21.11.18 (Appendix 10)

**9/ Official objection: The secret forging of minutes in November 2017 to replace the original minutes that had been properly signed at public parish council meetings but then lost. (The previous assistant clerk has confirmed that she was asked to amend her mileage expenses so all reference to travelling to Spooner Row was deleted. This was presumably to avoid any questions as to why she attended a meeting on Tacolneston Parish Council business in a neighbouring parish.)**

TPC accepts this objection.

Minutes of the 21.02.2018 (Appendix 9) minutes the Clerk (at the time) confirms that some signed minutes had been lost and that copies had been signed subsequent to the meetings. We are unable to comment on the assistant clerks comments ref mileage claims as we have not corroborated this.

**10/ Failure to clearly separate the consideration of the AGS from the AGAR.**

TPC accepts this objection.

The AGS should be signed and minuted first, with a separate minute reference to the AGAR, the AGS and the AGAR both have the same minute reference 21.06.2018 (Appendix 11).

**Actions already taken to improve the accounting practices of TPC.**

The Acting Clerk was replaced in March 2018. The New Clerk (who unfortunately has now left TPC) and our current Clerk have both received training in Budgeting, Council Finances, Year End Procedures and Minutes and Agendas, our current Clerk is due to finish her CiLCA Qualification by September 2019. Due to this training, processes such as, accurate record keeping and Section 137 are better understood and should be handled correctly. The whole Council has also attended training. The loosing and the signing of the minutes has been resolved to the satisfaction of TCP.

We have carried out an extensive review of our policies and renewed our Standing Orders, Financial Regulations and Internal Control Policies.

Following the local elections in May 2019 we will ensure that all new Councillors receive the relevant training.

We will make sure that the AGAR for 2018-2019 is handled correctly, in the time frame required and passed to the Internal Auditor in a timely fashion and then on to the External Auditor as required.

As a Council we wish to move forward in a professional manner and look forward to receiving and acting on any recommendations that you wish us to put in place.

Yours sincerely

On behalf of Tacolneston Parish Council