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**Snetterton Parish Council
Annual Governance and Accountability Return 2017/18
Notes to accompany the Annual Internal Audit Report**

I have been approached by the Chairman of Snetterton Parish Council and asked to help them to get out of a bit of a mess.

It has only recently come to light that the Council failed to advise the External Auditor (PKF Littlejohn) of various changes of Clerk, and as a result was not aware that they were being chased for not submitting the Annual Governance and Accountability Return (AGAR) 2017/18 by the due date of 11 June 2018. As they received no response to various chasers, the External Auditor issued firstly a Statutory Recommendation dated 9 January 2019, and then a Public Information Report dated 7 March 2019.

The main problem seems to be that the Council continued to rely too heavily on the direction and advice it received from their Clerk (who had been appointed in June 1982) presumably on the grounds that he was a qualified solicitor. I have been made aware of a number of areas where this direction and advice led the Council to act *ultra vires*.

This Clerk announced his intention to retire at a meeting on 19 May 2016. But two new clerks were appointed and resigned in quick succession, during which period he continued to advise and assist the Council until he sadly passed away. These clerks were unpaid and I understand lacked any experience in Local Council Administration.

The Council then, probably a bit late, decided that it really needed to appoint a new Clerk who was experienced in Parish Council work, but had difficulties in recruiting a suitable person. It was only able to make an appointment on 10 April 2019. It was this new Clerk who, before his appointment, discovered the Public Information Report. I am confident that, providing the Council continues to support him, the new Clerk will manage to get this Council running properly, and 'keep it legal'.

The previous Internal Auditor was another member of staff in the same firm of solicitors as the old Clerk. I have to conclude that there was an excess of trust between the two colleagues, and certainly I would not have been happy to give the clean Internal Audit reports provided by my predecessor. The Annual Reports on file show that the previous External Auditors (recently Mazars) frequently complained about late submission of the Returns, and constantly pointed out errors which were not corrected the following year. These errors resulted in increased audit fees paid by the Council and thus the taxpayers.


Given the above, and notably the failure to submit the 2017/18 AGAR (which led to the issue of the Public Interest Report and ultimately led to the Council failing in its statutory duties to account to its taxpayers for the use and safeguarding of their money) it is not surprising that I have responded 'No' to the majority of statements in my Internal Audit Report.

I will almost immediately be moving on to the 2018/19 Internal Audit, and given that this situation continued until the appointment of the new Clerk, it is highly likely that my responses in that Report will be similar. However, if I am appointed to do the 2019/20 Internal Audit I am confident that there will be a marked change then.

I am advised by the new Clerk that, although the Council has fallen short in this very important area of their duties, it is perhaps unfair to lay all the blame at the doors of the Councillors, who have been very busy in recent months dealing with a number of major issues in the Parish with some notably success. I am aware that the present Chairman has received some training, and it is to

be hoped that other Members, notably those elected for the first time this year, but not excluding those with more time under their belts, will follow suit.

I believe that a good council needs a good clerk, and perhaps the main way in which this Council has erred is in failing to ensure that their Clerk, however qualified he appeared to be on paper, is properly trained, and keeps that training up-to-date. The Council also clearly needs to take a more active interest in the financial and procedural side of its duties. I understand that the Council has already agreed to join the Norfolk Association of Local Councils, which can only be a good thing, and under the guidance of its new Clerk the Council will, I am sure, improve.



Carl Foster

Internal Auditor

24/04/19.....(date)