



KIRBY MUXLOE PARISH COUNCIL

PUBLICITY FOR DECISIONS UNDER SCHEDULE 7, PARAGRAPH 5 OF THE LOCAL AUDIT AND ACCOUNTABILITY ACT 2014

Kirby Muxloe Parish Council considered the Public Interest Report (PIR) issued by the External Auditor (PKF Littlejohn LLP.) in relation to the Annual Return for the years ended 31 March 2016 and 2017 and Annual Governance and Accountability Returns (AGARs) for the years ended 31 March 2018, 2019, 2020, 2021 and 2022 at a meeting on Thursday 29th January 2026.

The Public Interest Report related to governance arising from seven years (2016-2022) of objections submitted by one resident, who requested the External Auditor issued this.

While the External Auditor noted that they are unable to substantiate or rebut the assertions made by the objector, recommendations should be considered and can be found by clicking on the link below:
https://www.kirbymuxloeparishcouncil.org.uk/_files/ugd/8f9438_d4839fcfc99649a3ad1a269456643f25.pdf

This notice includes the decisions made in relation to the PIR.

In accordance with Publicity for decisions under paragraph 5 or 6

- 10 (1) As soon as is practicable after making decisions under paragraph 5(6) or (7) or 6(6), a relevant authority must—
 - (a) notify the authority's local auditor of those decisions, and
 - (b) publish a notice containing a summary of those decisions which has been approved by the auditor.
- (2) The notice under sub-paragraph (1)(b) must be published—
 - (a) if the relevant authority has a website, on its website;
 - (b) otherwise, in such manner as the authority thinks is likely to bring the notice to the attention of persons who live in its area.
- (3) The notice required by sub-paragraph (1)(b) in relation to a meeting need not summarise any decision made while the public were excluded from the meeting—
 - (a) as the result of a resolution under section 1(2) of the Public Bodies (Admission to Meetings) Act 1960 (protection of public interest),
 - (b) under section 100A(2) of the Local Government Act 1972 (confidential matters), or
 - (c) as the result of a resolution under section 100A(4) of that Act (exempt information).
- (4) If sections 100C and 100D of the Local Government Act 1972 (availability for inspection after meetings of minutes etc) apply in relation to a meeting under paragraph 5 or 6, the notice required by sub-paragraph (1)(b) must indicate the documents in relation to the meeting that are open for inspection in accordance with those paragraphs.
- (5) This paragraph applies in addition to any provision made in relation to the relevant authority by or under the Public Bodies (Admission to Meetings) Act 1960, the Local Government Act 1972 or any other enactment.

Recommendation 1 - Management of Council meetings

It is recommended that the Council:

- ensures that decisions relate only to matters of which notice has been given;
- publishes minutes on its website on a timely basis;
- includes in minutes details of grounds in support of decisions advanced orally at meetings;
- include in minutes sufficient information to support the grounds for exclusion of the press and public, where such information is not available from the agenda papers;
- puts in place structured arrangements so that it can evidence compliance with applicable public procurement legislation; and
- puts in place structured arrangements so that it can evidence its consideration of planning applications and support the representations it makes to the planning authority.

Summary of Decision:

Council considered the objections made by the resident:

Agendas and minutes (in 2016, 2017, 2018, 2019, 2020 and 2021)

Council only discusses matters with the required written notice. The minutes, which are primarily formal records of decisions, are then published on the website.

Budget and precept setting (in 2020, 2021 and 2022)

Council estimates its expenditure for the next year, together with making an allowance for contingencies. In terms of income, it considers its non-precept income for the year. Council aspires to have general reserves equal to 3-12 months of their expenditure. However, due to the observations made by one resident, Council have been required to earmark £200,000 to ensure they are able to meet the audit fees which this resident has generated over a number of years.

Exclusion of the press and public from council meetings (in 2016, 2017, 2018, 2019, 2020, 2021 and 2022)

Council resolves to move into closed session, where the public and press are excluded, when it needs to consider sensitive, confidential or legal matters to ensure individuals and organisations are protected.

Public Contract Regulations (in 2016, 2017, 2018, 2019, 2020 and 2021)

Council have consistently complied with the requirements of the Public Contracts Regulations 2015

Consideration of planning applications (in 2019, 2020 and 2021)

In relation to Planning meetings, Council record whether observations have been made on planning applications, together with the date this is considered by the Planning Committee.

In view of the above, Council **RESOLVED** that no further action be taken in relation to the heading 'Management of Council Meetings'

Recommendation 2 - Financial management

It is recommended that the Council:

- explicitly records the determination of the amounts required by section 49A of the Local Government Finance Act 1992 in determining its precept;
- records the powers on which it is relying to incur all expenditure;
- maintains an account of expenditure incurred under section 137 of the Local Government Act 1972; and
- puts in place arrangements so that it can document the completeness and accuracy of its asset register.

Summary of Decision:

Council considered the objections made by the resident:

Budget and precept setting (in 2020, 2021 and 2022)

Council reiterate that it estimates its expenditure for the next year, together with making an allowance for contingencies. In terms of income, it considers its non-precept income for the year. Council aspires to have general reserves equal to 3-12 months of their expenditure. However, due to the observations made by one resident, Council have been required to earmark £200,000 to ensure they are able to meet the audit fees which this resident has generated over a number of years.

Section 137 expenditure (in 2016, 2017, 2018, 2019, 2020, 2021 and 2022)

Council omitted to include the purchase of a poppy wreath on one occasion, which was due to human error; an apology for which has been made.

Asset register (in 2016, 2017, 2018, 2019, 2020, 2021 and 2022)

The asset register is approved by Council on an annual basis, which is reflected in the annual accounts.

Asset Management' (in 2016, 2018 and 2019)

As Council have not been in a position to adopt an Asset Management strategy, this may gain further consideration at the appropriate time.

In view of the above, Council **RESOLVED** that no further action be taken in relation to the heading 'Financial Management'

Recommendation 3 - Other aspects of corporate governance

It is recommended that the Council:

- receives and considers documentary evidence to support the completion of its Annual Governance Statement and evidences its annual review of internal control;
- establishes and embeds a risk management system, including a risk register detailing risks, mitigations and planned actions received and reviewed by the Council at least annually;
- undertakes an annual review of its compliance with its own Standing Orders and Financial Regulations; and
- puts in place structured arrangements to facilitate complete answers to information requests made by its external auditors.

Summary of Decision:

Council considered the objections made by the resident:

Section 1 of the AGAR - Annual Governance and Accountability Return (in 2020, 2021 and 2022)

Council considers each of the nine governance assertions when completing the AGAR, which is evidenced by the Internal Audit Reports.

Review of internal controls (in 2021 and 2022)

Council reviews its Internal Controls on an annual basis, to ensure it can support Assertion 2 of the Annual Governance and Accountability Return (AGAR)

Risk management (in 2017 and 2022)

Council reviews its Risk Management on an annual basis, to ensure it can support Assertion 5 of the Annual Governance and Accountability Return (AGAR)

Standing Orders and Financial Regulations compliance (in 2018, 2019, 2020, 2021 and 2022)

Council complies with its Standing Orders and Financial Regulations, including undertaking annual reviews of its salary payments and listing their regular payments.

The audit process (in 2016, 2017, 2018, 2019 and 2020)

Council have always considered reports and recommendations from the External Auditor. While Council have not previously felt it necessary to prepare an action plan, it will of course do so, should this be the case in the future.

Inspection of the Council's accounting records (in 2016, 2017, 2018, 2019, 2020, 2021 and 2022)

At each audit of accounts, Council permit any persons interested to inspect the accounting records for the financial year to which the audit relates, together with all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records, and make copies of all or any part of those records or documents, to ensure that it is able to support Assertion 4 of the AGAR

Publication scheme (in 2018, 2019, and 2021)

Council reiterates, that it reviews its website on an ongoing basis to ensure it makes available information in accordance with this.

Exclusion of the press and public from council meetings (in 2016, 2017, 2018, 2019, 2020, 2021 and 2022)

Council reiterate that it resolves to move into closed session, where the public and press are excluded, when it needs to consider sensitive, confidential or legal matters to ensure individuals and organisations are protected

Asset register (in 2016, 2017, 2018, 2019, 2020, 2021 and 2022)

The asset register is approved by Council on an annual basis, which is reflected in the annual accounts.

Engagement with Objector (in 2017, 2018 and 2022)

In 2022, the Parish Council offered a meeting on a date to be agreed between both the Council and the Objector. It should be noted that Lawyers were proposed to be present at this meeting, with the objector being invited to provide an agenda of matters they considered to be unresolved with the Parish Council. The objector declined to attend.

In view of the above, Council **RESOLVED** that no further action be taken in relation to the heading 'Other aspects of corporate governance' at this time.

Recommendations 4 - Provision of information to members of the public:

It is recommended that the Council:

- reviews and as necessary updates its arrangements for meeting its statutory duties in relation to provision of information; and
- maintains the records necessary for it to demonstrate that it has done so.

Summary of Decision:

Council considered the objections made by the resident:

Inspection of the Council's accounting records (in 2016, 2017, 2018, 2019, 2020, 2021 and 2022)

To reiterate, at each audit of accounts, Council permit any persons interested to inspect the accounting records for the financial year to which the audit relates, together with all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records, and make copies of all or any part of those records or documents, to ensure that it is able to support Assertion 4 of the AGAR

Freedom of Information Act (in 2016, 2017, 2018, 2019, 2020, 2021 and 2022)

Two hundred and sixteen Freedom of Information Act requests were received during this period, which each required a response within twenty working days. To enable Council to meet this ongoing demand, Council developed a robust system, which gained approval from the Information Commissioners Office (ICO)

Publication scheme (in 2018, 2019, and 2021)

Council reviews its website on an ongoing basis to ensure it makes available information in accordance with this.

Non-compliance with data protection legislation (in 2022)

Council reiterate that it developed a robust system, which gained approval from the Information Commissioners Office (ICO)

In view of the above, Council **RESOLVED** that no further action be taken in relation to the heading 'Provision of Information to members of the public'

Recommendation 5 - Appointment of a consultant

It is recommended that the Council:

- clearly documents the reasons for not adopting competitive appointment or procurement processes;
- considers competitive recruitment or procurement processes following any period when such processes are considered inappropriate on grounds of urgency; and
- explicitly documents any delegation, having satisfied itself that it has a power of delegation.

Summary of Decision:

Council considered the objections made by the resident:

Appointment of a Consultant' (in 2016, 2017, 2018, 2019, 2020, 2021 and 2022)

As a result of the excessive and ongoing Freedom of Information requests submitted by the Objector, it was critical that Council appointed a Data Processor as a matter of urgency (which remained urgent for a number of years.) Furthermore, the Consultant appointed had a vast knowledge of the ongoing contentions raised by the Objector.

In view of the above, Council **RESOLVED** that no further action be taken in relation to the heading 'Appointment of a Consultant'

Recommendation 6 - Consideration of audit findings:

It is recommended that the Council:

- adopts a structured approach to the consideration of audit findings, including:
 - preparation of an action plan, with assigned actions, responsibilities and dates; and
 - regular monitoring of progress against the action plan; and
- commissions a comprehensive review of the Council's internal control, governance and accountability arrangements.

Summary of Decision:

Council considered the objections made by the resident:

Audit Findings (in 2016, 2017, 2018, 2019, 2020, 2021 and 2022)

Council considers any audit findings and does not feel any further action is necessary.

Council have contacted Leicestershire and Rutland Association of Parish Councils (LRALC) in relation to a review.

In view of the above, Council **RESOLVED** to progress the matter of a comprehensive review with Leicestershire and Rutland Association of Local Councils.

Recommendation 7 - Councillor training

It is recommended that the Council:

- develops a training programme, based on an assessment of the circumstances of the Council as a whole and the needs of individual councillors, possibly with the assistance of the Leicestershire and Rutland Association of Local Councils; and
- regularly reviews the training needs of the Council.

Summary of Decision:

Council considered the objections made by the resident:

Councillor training (in 2016, 2017, 2018, 2019, 2020 and 2021)

Councillors are volunteers who dedicate considerable time to their community, without being a paid employee. They take this commitment very seriously and should they feel the need to undertake training, have the option to do so. Training courses are provided by Leicester and Rutland Association of Local Councils (LRALC) on a frequent basis, which are circulated to Councillors accordingly.

In view of the above, Council **RESOLVED** that no further action be taken in relation to the heading 'Councillor Training'

Recommendation 8 - Engagement with objectors

It is recommended that the Council:

- adopts and publishes a communications strategy that includes its arrangements for engagement with objectors.

Summary of Decision:

Council considered the objections made by the resident:

To reiterate, in 2022 the Parish Council offered a meeting on a date to be agreed between both the Council and the Objector. It should be noted that Lawyers were proposed to be present at this meeting, with the objector being invited to provide an agenda of matters they considered to be unresolved with the Parish Council. The objector declined to attend.

In view of the above, Council **RESOLVED** that no further action be taken in relation to the heading 'Engagement with Objector(s)'