



## KIRBY MUXLOE PARISH COUNCIL

### DECISION NOTICE FOR THE PUBLIC MEETING TO CONSIDER THE PUBLIC INTEREST REPORT FOR AUDIT OF ACCOUNTS FOR THE YEARS ENDED 31 MARCH 2016 – 31 MARCH 2022

A local government elector made objections relating to the Council's accounts for the years ended 31 March 2016 – 31 March 2022. The appointed auditors (PKF Littlejohn LLP) decided to consider some of those objections and requested information that they considered necessary for the purpose of their statutory functions.

The appointed auditors decided to issue a Public Interest Report due to the delays by the Council in providing this information and so that these matters may be considered by the Council and brought to the attention of the public.

The recommendations of the auditor can be seen on the Council's website [here](#)

The Council considered the PIR at a public meeting on 11<sup>th</sup> July 2024, at which it followed its duties under Schedule 7 of the Local Audit and Accountability Act 2014, namely:

- 5 (5) The relevant authority must consider the report or recommendation at a meeting held before the end of the period of one month beginning with the day on which it was sent to the authority.
- (6) At that meeting the relevant authority must decide—
  - (a) whether the report requires the authority to take any action or whether the recommendation is to be accepted, and
  - (b) what, if any, action to take in response to the report or recommendation.

The Council is now required to publicise the decisions made at that meeting, in accordance with Schedule 7 of the Local Audit and Accountability Act 2014, namely:

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.

This Action Plan is intended to ensure that all recommendations are considered in public and relate to all of the PIR recommendations, namely:

Recommendation 1:

*It is recommended that the Council:*

- *agrees to a plan to deliver the remainder of the information that PKF have requested (or provide confirmation that the Council does not hold such information) **no later than 20 July 2024***

Summary of Decision:

Council continues to work above and beyond to deliver the information requested by the External Auditor, but at this stage realistically believe that achieving the 20th July deadline is highly unlikely.

It was **RESOLVED** that Council remain committed to doing their very best to achieve the 20<sup>th</sup> July deadline.

Additionally, on 3rd July 2024, the External Auditor issued a further document detailing observations and clarifications sought on the information provided to date.

Recommendation 2:

It is recommended that the Council

- monitors its delivery against that timetable

Summary of Decision:

As there is now only a week to go until the deadline of 20th July, it is felt that there is insufficient time to monitor delivery of the outstanding against a timetable for the initial request made by the External Auditor.

It was **RESOLVED** that this recommendation cannot be addressed due to insufficient time remaining.

In relation to the additional document detailing observations and clarifications sought, the initial request needs to be completed prior to addressing a further one.

### Recommendation 3:

It is recommended that the Council

- undertakes a review of its information management arrangements to ensure that it is readily able to extract information it holds for any purpose, including providing information to its external auditor and responding to requests under the Freedom of Information Act 2000

### Summary of Decision:

Due to inconsistency in staff throughout, information has not always been filed aptly, but nevertheless can be located. However, it would be beneficial for Council to review their information management arrangements.

It was **RESOLVED** that the current information management arrangements be reviewed by the Clerk, who is then to report her findings to Council at their next meeting on 15<sup>th</sup> August 2024

### Recommendations 4:

It is recommended that the Council

- agrees and implements an action plan stemming from its review of its information management arrangements

### Summary of Decision:

The findings of the information management arrangements review are to be considered by Council.

It was **RESOLVED** that Council will agree and implement any required action plan arising from its review of its information management arrangements.