

Potto
Northallerton
North Yorkshire

Our ref RP/47131/SAAA/NY0451

Your ref

Email sba@pkf-l.com

8 March 2021

Sent by email:

Dear [REDACTED]

Potto Parish Council: audit of accounts for the years ended 31 March 2017, 2018, 2019 and 2020

We write in connection with your objections to the Council's accounts for the years ended 31 March 2017, 2018, 2019 and 2020.

In this letter we:

- summarise the requirements for an eligible objection;
- set out with reasons the objections that we have formed the view are not eligible;
- explain the factors that we have taken into account in deciding which objections we are going to consider;
- set out the objections that we have decided to consider and not to consider and the reasons for those decisions;
- set out the process we intend to follow subsequently.

Introduction

You have given notice of objection to the Council's accounts:

- for the year ended 31 March 2017 on 30 July 2017 containing 71 separate objections in sections 2 to 6;
- for the year ended 31 March 2018 on 1 August 2018 containing 73 objections in sections 2 to 6;
- for the year ended 31 March 2019 on 1 August 2019 containing 86 objections; in sections 2 to 6; and
- for the year ended 31 March 2020 on 1 September 2020 containing 96 objections in sections 2 to 6.

Requirements for an eligible objection

Section 27 of the Local Audit and Accountability Act 2014 ('the 2014 Act') provides that local government electors for an area may object to the Council's accounts concerning a matter in respect of which the auditor could:

- make a public interest report under paragraph 1 of Schedule 7 of the 2014 Act. Paragraph 1 of Schedule 7 of the 2014 Act provides that auditor must consider whether, in the public interest, they should make a report on any matter coming to their notice during the audit and relating to the Council or an entity connected with the Council, so it can be considered in accordance with Schedule 7 of the 2014 Act or brought to the public's attention; and/or
- make an application to the court for a declaration that an item of account is contrary to law under section 28 of the 2014 Act.

Section 27 requires that objections must be made in writing and copied to the Council.

Regulation 14 of the Accounts and Audit Regulations 2015 ('the 2015 Regulations') provides that objections may only be made in a single 30-day period of which notice has been given under Regulation 15 of the 2015 Regulations.

Regulation 17 of the 2015 Regulations provides that a notice of objection under Section 27 of the 2014 Act must specify:

- the facts on which the local government elector relies;
- the grounds on which the objection is being made; and
- so far as is possible, particulars of any item of account which is alleged to be contrary to law; and any matter in respect of which it is proposed that the auditor could make a public interest report under section 24 of and paragraph 1 of Schedule 7 to the 2014 Act.

Furthermore:

- in 2015, in exercise of their duties under paragraphs 1 and 2 of Schedule 6 to the 2014 Act, the Comptroller and Auditor General prepared and published a Code of Audit Practice ('the 2015 Code') prescribing the way in which local auditors are to carry out their functions;
- paragraph 9 of Schedule 6 of the 2014 Act empowers the Comptroller and Auditor General to issue guidance to auditors;
- paragraph 1.11 of the 2015 Code states that auditors should 'have regard' to guidance issued under paragraph 9 of Schedule 6 of the 2014 Act.

In February 2018, in exercise of the power in paragraph 9 of Schedule 6 of the 2014 Act, the National Audit Office, on behalf of the Comptroller and Auditor General, issued Auditor Guidance Note 4: Auditors' Additional Powers and Duties ('AGN 04'). Paragraphs 20 to 28 of AGN 04 provide guidance on determining whether an objection is eligible. We have had regard to that guidance.

Eligibility of objections

We have satisfied ourselves that:

- at the time you objected to the Council's accounts for each of the years ended 31 March 2017, 2018, 2019 and 2020 you were a local government elector for the Council's area;
- your objections have been made in writing;
- you provided a copy of your objections to the Council; and
- you gave notice of your objections within the requisite 30-day period.

We have formed the view that, other than in respect of the two objections below, your notices of objection meet the requirements of Regulation 17 of the 2015 Regulations.

In respect of two objections, we have formed the view that your objections do not meet the requirements of Regulation 17 of the 2015 Regulations:

- **Objection 3u for 2019/20: 'Police input and possible Legal action.'** The notice of objection refers to requesting an application to court for a declaration that 'certain items of this account were contrary to Law'. The items of account are not specified and, in our view, this objection does not meet the requirements of Regulation 17 of the 2015 Regulations; and

- **Objection 6f for 2019/20: ‘council’s anticipated response, re 2019-20 AGAR’.** In our view this objection does not disclose any relevant facts in that it relates to potential future events. Therefore, in our view, this objection does not meet the requirements of Regulation 17 of the 2015 Regulations.

Factors taken into account in deciding whether to consider objections

Section 27(3) of the 2014 Act requires that we decide whether to consider an objection. Section 27(4) of the 2014 Act provides that we may decide not to consider an objection if, in particular, we think that:

- the objection is frivolous or vexatious;
- the cost of the auditor considering the objection would be disproportionate to the sums to which the objection relates, or;
- the objection repeats an objection already considered by an auditor of the Council’s accounts, whether appointed under the 2014 Act or section 16 of the Audit Commission Act 1998.

By virtue of section 27(5) of the 2014 Act, we are not entitled to refuse to consider an objection which we think might disclose serious concerns about how the relevant authority is managed or led.

By virtue of section 27(6) of the 2014 Act, if we decide not to consider an objection, we may recommend that the Council should instead take action in response to the objection.

Section 28 of the 2014 Act gives a person who has objected to the Council’s accounts asking that the auditor make an application for a declaration that an item of account is contrary to law and who is aggrieved that the auditor decides not to do so:

- to receive written reasons for that decision; and
- appeal against that decision to the court.

Paragraphs 29 to 38 AGN 04 provides guidance on deciding whether to consider objections. Paragraph 33 emphasises that the grounds set out in section 27(3) of the 2014 Act do not constitute an exhaustive list.

Objections we are going to consider and not consider

We have carefully considered all the objections you have made and decided which objections we will consider, in particular by reference to the matters detailed in section 27(4) of the 2014 Act.

We would emphasise that in so doing we have:

- considered both the likely individual and aggregate cost of consideration of objections and the sums to which the objections relate in the context of the scale of the Council’s activities; and
- had regard to the fact that, under section 27(7) of the 2014 Act, our reasonable costs of considering objections fall on the Council.

We have decided to consider the following objections that you have made. For ease, we have grouped objections you have made on related matters and across years:

Our Ref	Your Ref				Subject of Objection
	16/17	17/18	18/19	19/20	
A	2a, 2e	2a, 2c, 2e, 2f	2b, 2e, 2f	2b, 2e, 2f, 2j	Precept- and budget-setting
B		2a	2d	2d	Authorisation of payments

Our Ref	Your Ref				Subject of Objection
	16/17	17/18	18/19	19/20	
C	3m, 5a	2h, 3r, 5a, 5r	2g, 5a, 5b	2g, 5a, 5b	Internal audit
D	3u, 4e	3s, 3u	2h, 3w	2h, 3w	Potto Village Hall Charity
E	3b, 3r	3o, 3f	3s, 3f	3s, 3f	Publication of Council minutes
F	3k	3t, 4s		3h	Preparation of Annual Return
G	3l, 5j	3a, 5m	3a, 5f	3a, 5f	Compliance with Freedom of Information Act 2000
H	3o	3b, 3h	3b	3b	Conduct of business not on the agenda
I	3p, 5c, 5d	3d, 5c	3d, 4b	3d	Publication of agendas
J		3j	3r	3r	Standing Orders
K	6a, 6b, 6c	3l, 6a, 6b, 6d	3q, 6a, 6b, 6d	6a, 6b, 6d, 6e	Action in response to previous audit recommendations
L				4b	Annual Parish Council Meetings
M	4u, 5b, 5m	5d, 5q	5c	5c, 5e	Handling of correspondence
N				3aa	Compliance with GDPR requirements

We have decided not to consider the following objections for the reasons given. We have grouped objections relating to related matters for different years:

Your Ref				Objection	Reason for not considering
16/17	17/18	18/19	19/20		
2b	2d	2a	2a	'Risk assessment' (16/17 and 17/18) 'Financial Risks' (18/19 and 19/20)	Related objection previously considered. Many of the arguments advanced are matters of detail and do not go to the heart of the risk assessment process and therefore the assertion in the Annual Governance Statement. Cost of consideration likely to be disproportionate.
2c	2i			'Remuneration for clerk – salary and expenses'	Related objection previously considered. Does not relate to assertion in Annual Governance Statement. Cost of consideration is disproportionate to sum involved.
2d				'Failure to provide financial records'	Alleged facts not ongoing. Alternative remedy available to objector via questioning the auditor. Cost of consideration likely to be disproportionate.
		2c	2c	'Funds allocated for future audit investigation costs'	Prima facie an appropriate budget item. Wider consideration of precept- and budget-setting under head A. Cost of consideration likely to be disproportionate.
2f	2f [under 16/17] 2g	2j	2k, 2l	'Incomplete data on 'Expenditure over £100' document' (16/17, 17/18, 18/19) 'Errors on 'Expenditure over £100' document published July 2019' (19/20) 'Errors on 'Expenditure over £100' document published Summer 2020' (19/20)	Focus on relatively low value matters of detail of errors and omissions. Cost of consideration likely to be disproportionate.

Your Ref				Objection	Reason for not considering
16/17	17/18	18/19	19/20		
2g	2j	2i	2i	'Unreasonable or irrational spending of public money'	Prima facie case for 'Wednesbury' unreasonableness not made out. Cost of consideration likely to be disproportionate.
	2b			'Making excessive and out of control payments'	Expenditure on individual items in excess of budget does not provide evidence of 'excessive and out of control payments'. Cost of consideration likely to be disproportionate.
	2f	2f	2f	'False items, errors and not 'best value' in budget for 2018-19' (17/18) 'False items, errors and not 'best value' items in budget' (18/19) 'Not best value items included in budget' (19/20)	Related objection concerning Clerk's salary previously considered. Expenditure on individual items in excess of budget does not of itself provide evidence of errors or failure to secure best value. Budgets in excess of ongoing expenditure do not of themselves provide evidence of error or failure to secure best value. Costs of consideration likely to be disproportionate.
3a	3e	3e	3e	'Published minutes do not record the Council's business' 'Failure to comply with Openness Regulations – minutes incomplete' (18/19 and 19/20)	Related objection concerning level of detail of minutes previously considered. Apparent misunderstanding of the Openness of Local Government Bodies Regulations 2014: Part 3 relates to matters determined other than by Council, a Committee or a Sub-Committee and is therefore not germane. Cost of consideration likely to be disproportionate.
3c	3p	3t	3t	'Unlawful caveat on parish council website'	Relatively minor point. Wider consideration of publication of minutes under head E. Cost of consideration likely to be disproportionate.
3d	3d [16/17]			'Failure to publish Annual Returns (ARs)'	Historic concern that did not detract from exercise of public rights. Cost of consideration likely to be disproportionate.

Your Ref				Objection	Reason for not considering
16/ 17	17/ 18	18/ 19	19/ 20		
	3g			'Failure to publish internal audit report with 2016-17 AR'	Appears not to be an ongoing issue. Wider consideration of internal audit under head C. Cost of consideration likely to be disproportionate.
3e				'Statement of reasons' private letter published by Council'	Appears not to be an ongoing issue. Cost of consideration likely to be disproportionate.
3f				'Failure by council to give 'notice of conclusion' for 2014/15 Final Report'	Appears not to be an ongoing issue. No evidence of detriment arising. Cost of consideration likely to be disproportionate.
3g				'Failure by council to 'display a notice' following receipt of 2014 Annual Return Final Report'	Appears not to be an ongoing issue. No evidence of detriment arising. Cost of consideration likely to be disproportionate.
3h				'Failure by council to 'consider' the 2014/15 Annual Return Financial Report'	Appears not to be an ongoing issue. Cost of consideration likely to be disproportionate.
3i				'Council has included further audit investigation costs in its budget'	This is prima facie an appropriate budget item. Cost of consideration likely to be disproportionate.
3j				'Failure to complete Annual Returns within lawful timescale'	Appears not to be an ongoing issue. Cost of consideration likely to be disproportionate.
		3i	3i	'Failure to comply with ICO Decision Notice'	Very detailed issue. Wider consideration of compliance with requirements of Freedom of Information Act 2000 under head G. Cost of consideration likely to be disproportionate.
3n				'Failure to comply with s8 of the Local Audit and	Public Notice provides detail of auditor. No evidence of detriment arising.

Your Ref				Objection	Reason for not considering
16/ 17	17/ 18	18/ 19	19/ 20		
				Accountability Act 2014'	Cost of consideration likely to be disproportionate.
		3n	3n	'Business carried out but not on agendas'	Very detailed issue. Wider consideration of agendas under head I. Cost of consideration likely to be disproportionate.
3q	3b	3c	3c	'Agendas not signed by clerk'	No evidence of detriment arising. Cost of consideration likely to be disproportionate.
3s	3n			'Failure to complete 'Declaration of interests' accurately'	Conduct already considered. Cost of consideration likely to be disproportionate.
3t	3u	3u		'Police input and possible legal action'	Breaches of applicable laws are primarily a matter for consideration by police. Cost of consideration likely to be disproportionate.
3v	3k	3j		'Failure to display a 'publication scheme' – re s19 FOIA'	Evidence suggests that the Council has subsequently prepared a publication scheme. Wider consideration of compliance with requirements of Freedom of Information Act 2000 under head G. Cost of consideration likely to be disproportionate.
		3k	3k	'Failure to 'publish information' in accordance with Publication Scheme'	Apparent misunderstanding of the scope of The Openness of Local Government Bodies Regulations 2014: Part 3. Wider consideration of compliance with requirements of Freedom of Information Act 2000 under head G. Cost of consideration likely to be disproportionate.
		3l	3l	'Failure to 'review' a Publication Scheme'	Wider consideration of compliance with requirements of Freedom of Information Act 2000 under head G. Cost of consideration likely to be disproportionate.

Your Ref				Objection	Reason for not considering
16/ 17	17/ 18	18/ 19	19/ 20		
			3j	'Failure to adopt a 'suitable' Publication Scheme'	Wider consideration of compliance with requirements of Freedom of Information Act 2000 under head G. Cost of consideration likely to be disproportionate.
3w				'Request for a Court declaration'	Insufficiently precise to enable determination. Cost of consideration likely to be disproportionate.
	3i	3p	3p	'Failure to comply with Publicity Code – minutes' (17/18 and 18/19) 'Failure to comply with Publicity Code – eg meeting minutes' (19/20)	Apparent misunderstanding of scope of Publicity Code as agendas and minutes do not appear to fall within the scope of paragraph 2 of the Publicity Code. Cost of consideration likely to be disproportionate.
	3m	3m	3m	'Failure to publish 'Register of Member Interests' on parish website	No statutory duty to publish on website. Cost of consideration likely to be disproportionate.
	3g (18/19)	3g	3g	'Failure to publish a Notice of public rights for AGR'	Remedial action taken. Cost of consideration likely to be disproportionate.
		3h		'Failure to publish 2017-18 AGAR during 'common period''	Remedial action taken. Cost of consideration likely to be disproportionate.
		3o	3o	'Failure to publish parish newsletter'	No legal requirement to publish on website. Cost of consideration likely to be disproportionate.
		3v	3v	'Concealment of data – ref s77 of FOIA'	Alternative remedy available through Freedom of Information Act 2000. Wider consideration of compliance with requirements of Freedom of Information Act 2000 under head G. Cost of consideration likely to be disproportionate.

Your Ref				Objection	Reason for not considering
16/ 17	17/ 18	18/ 19	19/ 20		
			3i	'Failure to comply with S17(5) of FOIA - ref FS50823426'	Alternative remedy available through Freedom of Information Act 2000. Wider consideration of compliance with requirements of Freedom of Information Act 2000 under head G. Cost of consideration likely to be disproportionate.
			3y	'Unauthorised amendments to approved and published council records'	Wider consideration of publication of minutes under head E. Cost of consideration likely to be disproportionate.
			3z	'Responsibility for financial expenditure'	Power of surcharge for loss or deficiency removed via repeal of section 18 of the Audit Commission Act 1998 via Schedule 6, Local Government Act 2000.
			3bb	'Failure to comply with Article 10 of the ECHR'	Consideration likely to require legal advice Cost of consideration likely to be disproportionate.
4a				'Council claims to put agendas on noticeboard one day before website'	Historic issue and no longer a requirement to publish on noticeboard. Wider consideration of publication of agendas under head I. Cost of consideration likely to be disproportionate.
4b				'Council writes deceitful emails'	Does not directly relate to head in AGAR. Evidentially hard to establish facts. Cost of consideration likely to be disproportionate.
4c				'Cllr Wilde makes untrue statements to deceive audit team'	Evidentially hard to establish facts. Cost of consideration likely to be disproportionate.
4d				'Untrue claim that my consent was sought'	Cost of consideration likely to be disproportionate.
4f				'False data to ICO re clerk's expenses'	Cost of consideration likely to be disproportionate.

Your Ref				Objection	Reason for not considering
16/ 17	17/ 18	18/ 19	19/ 20		
4g				'Cllr Wilde's statements to the press'	Evidentially hard to establish facts. Cost of consideration likely to be disproportionate.
	4n	4s	4s	'Deceitful response to false comments given in press interview'	Evidentially hard to establish facts. Cost of consideration likely to be disproportionate.
4h				'Clerk circulated false data to electors about my consent'	Evidentially hard to establish facts. Cost of consideration likely to be disproportionate.
4i				'Deceitful letter from cllr Wilde to PKF Littlejohn'	Evidentially hard to establish facts. Cost of consideration likely to be disproportionate.
4j				'False details in risk assessment for 2017 – use of consultants'	Apparently isolated issue. Cost of consideration likely to be disproportionate.
4k				'False details in remedial action plan – correspondence policy'	Evidentially hard to establish facts. Cost of consideration likely to be disproportionate.
	4r			'Reluctance to produce/publish remedial action plan for 2015-16 AR'	Relates to delay rather than non-implementation. Wider consideration of action in response to previous audit recommendations under head K. Cost of consideration likely to be disproportionate.
		4i	4i	'False assurances about monitoring in remedial action plans'	Evidentially hard to establish facts. Wider consideration of action in response to previous audit recommendations under head K. Cost of consideration likely to be disproportionate.
		4j	4j	'Deceitful statements of righteous policies in remedial Action plans'	Evidentially hard to establish facts. Wider consideration of action in response to previous audit recommendations under head K. Cost of consideration likely to be disproportionate.

Your Ref				Objection	Reason for not considering
16/17	17/18	18/19	19/20		
4l	4f	4d		<p>'Untrue claim to act transparently, diligently and lawfully' (16/17)</p> <p>'Council claims to be fully transparent' (17/18, 18/19, 19/20)</p> <p>'False claims of acting diligently' (18/19)</p>	<p>Exceptionally wide-ranging and therefore evidentially hard to establish facts.</p> <p>Wider consideration of compliance with requirements of Freedom of Information Act 2000 under head G.</p> <p>Cost of consideration likely to be disproportionate.</p>
4m				'Untrue claim that Parish Plan is followed by the Council'	<p>Evidentially hard to establish facts.</p> <p>Cost of consideration likely to be disproportionate.</p>
4n	4c, 4d			<p>"Propaganda in March 2017 minutes' (16/17)</p> <p>'Opinion and inuendo published in minutes' (17/18)</p> <p>'Propaganda in the minutes' (17/18)</p>	<p>As minutes record business transacted, the minutes may be accurate.</p> <p>Cost of consideration likely to be disproportionate.</p>
		4g	4g	'False details and propaganda published by Potto council'	Cost of consideration likely to be disproportionate.
4o				'Untrue statement in Electors' meeting minutes'	<p>As minutes record business transacted, the minutes may be accurate.</p> <p>Cost of consideration likely to be disproportionate.</p>
4p				'Deceitful claim that Newsletters will be published on website'	<p>Motive inherently difficult to establish.</p> <p>Cost of consideration likely to be disproportionate.</p>
4q				'Deceitful claim in 'Notes' to 2016-17 AR'	<p>Motive inherently difficult to establish.</p> <p>Wider consideration of preparation of Annual Return under head F.</p> <p>Cost of consideration likely to be disproportionate.</p>

Your Ref				Objection	Reason for not considering
16/17	17/18	18/19	19/20		
4r	4a			'False 'Notice' – data to support 2016-17 AR not published' (16/17 and 17/18) 'Untrue assertion in council's statutory notice for 2016-17 AR' (17/18)	Alleged infringements do not appear to have detracted from ability to exercise public rights. Cost of consideration likely to be disproportionate.
4s				'The Council's false evidence about the ongoing April 2014 complaint'	Cost of consideration likely to be disproportionate.
4t				'Council's claim that HDC did not uphold my ongoing April 2014 complaint'	Appears to relate to contested interpretation of wording. Cost of consideration likely to be disproportionate.
4v				'Council's refusal to provide the public with access to or copies of AR documents'	Alleged infringements do not appear to have detracted from ability to exercise public rights. Cost of consideration likely to be disproportionate.
	4e	4a	4a	'False details published in minutes'	As minutes record business transacted, the minutes may be accurate. Cost of consideration likely to be disproportionate.
		4n	4n	'Opinion and innuendo published in the minutes'	As minutes record business transacted, the minutes may be accurate. Cost of consideration likely to be disproportionate.
	4g			'Deceitful findings in council's document following investigation'	No reliance being placed on the document for the purposes of determining the objection. Cost of consideration likely to be disproportionate.
	4i			'Council claims 'inordinate effort' handling correspondence'	Relates to isolated phrase. Wider consideration of handling of correspondence under head M. Cost of consideration likely to be disproportionate.

Your Ref				Objection	Reason for not considering
16/ 17	17/ 18	18/ 19	19/ 20		
	4j			'Council published deceitful article in Dec 17 newsletter'	Largely relates to statements of commitment which are inherently judgemental. Cost of consideration likely to be disproportionate.
	4k			'Deceitful response to complaint ref February 2018'	Focuses in part on conduct of individual rather than the Council. Cost of consideration likely to be disproportionate.
	4l			'Deceitful claims made by parish council about SHP'	Inherently difficult to verify some facts. Cost of consideration likely to be disproportionate.
	4m	4r	4r	'Deceitful attempts to thwart 'difficult' enquiries	Inherently difficult to verify some facts. Cost of consideration likely to be disproportionate.
	4o			'Deceitful response to evidence in Objection letter'	No reliance being placed on the document for the purposes of determining the objection. Cost of consideration likely to be disproportionate.
	4p			'Deceitful response to ICO re casual vacancy'	Cost of consideration likely to be disproportionate.
	4q			'False description of council status published in the minutes'	Cost of consideration likely to be disproportionate.
		4c		'False decision about complaint against Cllr Wilde ref '07 Dec 2018'	Cost of consideration likely to be disproportionate.
		4e	4e	'False claims the auto email receipt system is working'	Inherently difficult to verify some facts. Cost of consideration likely to be disproportionate.
		4f		'Deceitful input to Monitoring Officer	Cost of consideration likely to be disproportionate.

Your Ref				Objection	Reason for not considering
16/ 17	17/ 18	18/ 19	19/ 20		
				about complaint against Cllr Wilde'	
		4h	4h	'False excuses about 'webmaster' problems	Cost of consideration likely to be disproportionate.
		4k	4k	'Deceitful statements in response to Auditor re 2017-18 objections' (18/19) 'Deceitful statements in response to Auditor re 2018-19 objections' (19/20)	No reliance being placed on the document for the purposes of determining the objection. Cost of consideration likely to be disproportionate.
		4l	4l	'Deceitful details sent in emails'	No reliance being placed on the document for the purposes of determining the objection. Cost of consideration likely to be disproportionate.
		4m	4m	'Council claims in emails to use the 'parish' website'	Relatively minor point. Cost of consideration likely to be disproportionate.
		4p	4p	'Council claims it does intentionally fail to comply with Regulations'	'Intent' is inherently difficult to demonstrate. Cost of consideration likely to be disproportionate.
		4q	4q	'Council published deceitful article in its December 2018 newsletter'	In so far as matters relate to statements of intent, inherently difficult to establish that the intentions were not genuine. Cost of consideration likely to be disproportionate.
			4c	'False details about review of council policies'	Evidentially complex to evaluate the thoroughness of review. Cost of consideration likely to be disproportionate.
			4d	'Refusal to accept responsibility for errors or to apologise'	Cost of consideration likely to be disproportionate.

Your Ref				Objection	Reason for not considering
16/ 17	17/ 18	18/ 19	19/ 20		
			4t	'Persistently vague and confusing responses'	Cost of consideration likely to be disproportionate.
5e	5s			'Predetermination of planning applications'	Inherently complex and time consuming to consider. Cost of consideration likely to be disproportionate.
5f				'Register of interests hidden from electors'	No statutory requirement for publication on Council website.
5g	5l			'Council's attitude to correspondence' (16/17) 'Council's attitude to external input' (17/18)	Attitudes are inherently difficult to determine. Wider consideration of handling of correspondence under head M. Cost of consideration likely to be disproportionate.
5h	5g	5y	5y	'Minutes are vague, contradictory, biased and incomplete' (16/17) 'Failure to correct errors in minutes before publication' (17/18, 18/19 and 19/20)	As minutes record business transacted, the minutes may be accurate. Some matters raised are of limited significance. Cost of consideration likely to be disproportionate.
5i	5e			'Failure to publish appointment of internal auditor for the 2016-17 AR' 'Failure to publish appointment of internal auditor for the 2017-18 AR' 'Failure to publish appointment of internal auditor for the 2018-19 AGAR'	Relatively minor issue. Wider consideration of compliance with requirements of internal audit under head C. Cost of consideration likely to be disproportionate.
			5x	'Failure to publish details of internal auditor for 2019-20 AGAR'	Relatively minor issue. Wider consideration of compliance with requirements of internal audit under head C. Cost of consideration likely to be disproportionate.

Your Ref				Objection	Reason for not considering
16/17	17/18	18/19	19/20		
5k	5h	5k	5k	'Handling of complaint ref February 2017' (16/17) 'Failure to investigate complaints properly' (17/18, 18/19 and 19/20)	Inherently complex to consider. Cost of consideration likely to be disproportionate.
5l				'False data in FOIA email rejection footers'	Relatively minor alleged infringement. No evidence of practical consequences. Cost of consideration likely to be disproportionate.
5n				'Refusal to publish procedural changes about safety of personal details'	Arrangements appear to have improved subsequently. Cost of consideration likely to be disproportionate.
5o				'Council's actions to avoid personal abuse'	Inherently complex to determine. Cost of consideration likely to be disproportionate.
5p	5b			'Failure to produce a detailed report for April 2014 complaint'	Wider consideration of action in response to previous audit recommendations under head K. Cost of consideration likely to be disproportionate.
	5f			'Failure in duty to provide 'best value'	Difficult to demonstrate causal link because of role of objector and auditor. Wider consideration of precept- and budget-setting under head A. Cost of consideration likely to be disproportionate.
	5i	5z	5z	'Claims of vexatious actions' (17/18) 'False claims of vexatious actions' (18/19) 'Council's claims of vexatious actions' (19/20)	Inherently complex to form view on whether conduct was or was not vexatious. Cost of consideration likely to be disproportionate.

Your Ref				Objection	Reason for not considering
16/ 17	17/ 18	18/ 19	19/ 20		
	5j	3x	3x	'Council publishes personal details about objectors' (17/18) 'Publication of personal data in Council records' (18/19 and 19/20)	Relates to conduct re one individual rather than a general pattern. High inherent risk of identification in a small community. Cost of consideration likely to be disproportionate.
	5k	5q	5q	'Clerk refuses to be responsible for own job role'	Related objection previously considered. Cost of consideration likely to be disproportionate.
	5n	5aa	5aa	'Failure to 'review/revise' risk management document'	Related objection previously considered. Cost of consideration likely to be disproportionate.
	5o	5bb	5bb	'Failure to undertake any training' (17/18) 'Failure to complete any training for the Clerk' (18/19 and 19/20)	No statutory requirement to undertake training. Cost of consideration likely to be disproportionate.
	5p			'Council refuses to engage with output of Standards Hearing Panel'	Appears not to be ongoing. Cost of consideration likely to be disproportionate.
		5d		'Failure to send correspondence due to known IT issues'	Relatively narrow scope of objection. Cost of consideration likely to be disproportionate.
			5j	'Failure to review policies and procedures properly'	Adequacy of consideration is inherently judgemental. Cost of consideration likely to be disproportionate.
		5g	5g	'Failure to control Council's policies and procedures for draft minutes'	Indications of subsequent action to publish draft minutes. Wider consideration of publication of Council minutes under head E. Cost of consideration likely to be disproportionate.

Your Ref				Objection	Reason for not considering
16/17	17/18	18/19	19/20		
		5h	5h	'Failure to comply with advice from ICO – publication scheme not published'	No duty to publish the Publication Scheme. Cost of consideration likely to be disproportionate.
		5i	5i	'Failure to accept further complaints – new formal policy'	Alternatively remedies available if complaints process not available. Cost of consideration likely to be disproportionate.
		5j		'Failure to respond to press reporter – 07 December 2018'	No duty to speak to press reporter. Cost of consideration likely to be disproportionate.
		5l	5l	'Failure to provide alternative arrangements for submission of complaints'	Alternatively remedies available if complaints process not available. Cost of consideration likely to be disproportionate.
		5m	5m	'Failure to publish documents to facilitate public input'	Wider consideration of Council minutes under head E and agendas under head I. Cost of consideration likely to be disproportionate.
		5n	5n	'Failure to acknowledge public input as fair – it's described as harassment' (18/19) 'Council's attitude to, and use of, harassment and intimidation' (19/20)	Inherently complex to determine whether conduct does or does not constitute harassment. Cost of consideration likely to be disproportionate.
		5o	5o	'Refusal to have contingency for 'additional or enhanced' audit reporting fees'	Wider consideration of precept- and budget-setting under head A. Cost of consideration likely to be disproportionate.
		5p	5p	'Failure to have a 'reasonable excuse' for not publishing meeting minutes'	Relatively minor point. Wider consideration of publication of Council minutes under head E. Cost of consideration likely to be disproportionate.

Your Ref				Objection	Reason for not considering
16/ 17	17/ 18	18/ 19	19/ 20		
		5r	5r	'Failure to have a valid policy for 'publishing Audit investigation data in 2018-19' (18/19) 'Failure to have a valid policy for 'publishing Audit investigation data in 2019-20' (19/20)	In due course relevant information will be in public domain. Wider consideration of action in response to previous audit recommendations under head K. Cost of consideration likely to be disproportionate.
		5s	5s	'Failure to publish newsletters due to volume of elector's correspondence'	Cost of consideration likely to be disproportionate.
		5t	5t	'Failure to respond to a personal visit from Chief Officer of YLCA'	Cost of consideration likely to be disproportionate.
		5u	5u	'Independence of Clerk/RFO'	No indication that the family relationship was not disclosed. Cost of consideration likely to be disproportionate.
		5v	5v	'Role of 'puppet' clerk'	Inherently difficult to determine. Cost of consideration likely to be disproportionate.
		5w	5w	'Failure to provide a 'detailed written response' for ongoing April 2014 'super' complaint'	Cost of consideration likely to be disproportionate.
		5cc	5cc	'Clerk cannot write own name properly'	Relatively minor issue. Cost of consideration likely to be disproportionate.
			5d	'Failure to ensure auto-response email system works properly'	Inherently difficult to determine. Cost of consideration likely to be disproportionate.
			5dd	'Failure to make properly reasoned decisions'	Inherently difficult to determine. Cost of consideration likely to be disproportionate.

Your Ref				Objection	Reason for not considering
16/ 17	17/ 18	18/ 19	19/ 20		
	6c	6c	6c	'Council's document dated 05 December 2017 post-investigation'	Inherently complex and subjective to determine. Cost of consideration likely to be disproportionate.

In so far as you objected asking that we make an application to court for a declaration than items of account were contrary to law, this letter constitutes the written reasons for deciding not to consider those objections. Under section 28(3) of the 2014 Act, you have 21 days from receipt of this letter to appeal against the decision to the court.

Process we plan to adopt

We are writing to the Council:

- in similar terms explaining the views we have formed on the eligibility and consideration of objections; and
- making a factual information request relating directly to the objections that we have decided to consider.

We then plan to:

- have an initial meeting with Council representatives. The purpose of this meeting is solely to explain the information we are seeking and afford the Council the opportunity to seek clarification on our request;
- receive the response from the Council and evaluate it;
- prepare a bundle of documents material to the objections that we are considering and share it with you and the Council;
- give you and the Council the opportunity, having received the material documents, to make any observations; and
- having carefully considered the material documents, your representations and those of the Council, decide the objections.

Concluding remarks

We trust that this letter is self-explanatory. Should you require any clarification, please contact us via email: sba@pkf-l.com

Yours sincerely



PKF Littlejohn LLP