

Date: 22nd July 2021

To: PKF Littlejohn LLP (Ref: SBA Team)
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**Re Hilton Parish Council, Derbyshire, DE65 5GH – Annual Governance
and Accountability Return**

Dear Sir/Madam,

I can confirm that I am an elector in the Parish of Hilton, Derbyshire.

**I would like to use my right to make an objection to the Hilton Parish Council
Accounts 2019/2020 as follows:**

I am aware that the AGAR for 2019/2020 is still yet to be signed off.

In the External Auditor Report and Certificate 2018/19 the external Auditor stated that the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2019/20 and ensure that it makes proper provision for the exercise of public rights during 2020/2021.

The smaller authority did not answer 'No' to Assertion 4 of the Annual Governance Statement for 2019/20 and therefore also did not comply with Assertion 7, which states "they took appropriate action on all matters raised in reports from the internal and external audit". This is clearly not the case, I would therefore like you to investigate this and if found to be correct then the smaller authority should correct the statement on their website and records as directed.

**I would like to use my right to make an objection to the Hilton Parish Council
Accounts 2020/2021 as follows:**

I would question the YES response to Assertion 1, I have challenged Hilton Parish Council on why they do not appear to be reconciling their bank accounts and providing the information within the minutes on a regular basis, as per the Governance and Accountability for Smaller Authorities Section 5, 5.23 to 5.25. They currently have a reserve account and current account but the values of each are not evidenced within the minutes separately on a monthly or quarterly basis, just a total balance as stated in my complaint for 2019/2020.

The smaller authority answered 'Yes' to Assertion 3 of the Annual Governance Statement for 2020/21. I would assert that is not correct as I have challenged the smaller authority several times about the information they provide in their agendas and upfront of meetings on their website to provide residents with enough information to understand, comment, have an input and challenge the smaller authorities before items are discussed and decisions are made. They clearly do not understand their obligations under the legislation that applies to them.

See the minutes of the 27th Jan 2021 Appendix: Ref: 323 / 21 and more importantly the minutes of 24th Feb 2021 Appendix (i) – Letter from resident to be read out in public speaking. The Councils response is in Red.

I also challenged the smaller authority over a bin collection proposal put forward on the 25th June 2020 Meeting under minute 218/20 Bin Collection Proposal Cllr Pollard presented the proposal made to the SDDC Head of Service to improve the process for emptying the 45 litter / dog waste bins in the village. This would save the Parish Council £5,000 pa and give them more control over the activity. This proposal was received favourably by the Head of Service who is reviewing it in more detail and will advise his position soon. Under FOI I requested the proposal to understand what was being put forward but was told no proposal was put forward only a verbal statement.

The smaller authority changed their waste removal company to SDDC clearly citing that the original supplier of waste removal, Rainbow Waste was not meeting its contract and refusing to adhere to the signed contract refusing to pay the final payment requests for breach of contract. This could potentially result in Hilton Parish Council having a claim made against them in the small claims court. I have further investigated those claims and would like to put the following forward to show they are not meeting their financial obligations.

See Extract of Minutes 27.06.2018, this clearly shows that 4 quotes for waste removal were received and discussed at the meeting, showing that the process was duly followed.



Extract Minutes
27.07.2018 and Supp

In hindsight the resolution could have been better worded and more specific, in that it should have mentioned it being a five-year contract.

However, the fact remains that this was dealt with in a full Parish Council Meeting and was resolved to use Rainbow Waste for both General and Green Waste.

In the Hilton Parish Council Minutes dated 24.02.2021, minute ref 352/21 page 8 it states the following:

Monthly payments to Rainbow Waste Management – 5 year contract signed by previous Clerk in September 2018, PC did not authorise a long term (same prices, onerous terms) – only monthly rolling order. No process to ensure value for money; “illegal” contract.



The Clerk subsequently signed the contract with Rainbow Waste on behalf of the Council after their meeting held on 27.06.2021, as the Clerk was the only person that could sign the contract as the Proper Officer on behalf of the Council.

The smaller authority also state in other minutes in relation to this matter, that Rainbow Waste did not provide the Transfer Note, this is clearly not true as a transfer note received covered 23.07.2018 to 22.07.2019. The next transfer waste agreement was due on or after 22.07.2019 and it would be Hilton Parish Councils responsibility to chase this up and make sure it was received, they have a legal duty to have this in place.

The smaller authority is not meeting its obligations to publish information under “The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020” and I request that you hold them to account over this and request them to do so and put penalties in place should they not meet their obligations in the future.

Section 1 Annual Governance Statement. Hilton Parish Council’s meeting held on 28th April 2021, page 6, minute number 383/21 and the agenda of the same date item 13. Hilton Parish Council in my opinion, have not dealt with the signing off of the AGAR correctly, they have not followed or considered the Accounts and Audit Regulations 2015 (the Regulations); and the changes that occurred in 2015/16, which remain in force, they have also not taken into account the Governance and Accountability for Smaller Authorities.

They do not list items on their agenda properly for residents to be clear on what is to be discussed and what decisions may be made.

At the meeting, the Parish Council should have confirmed and resolved Section 1 of Annual Governance Statement and confirmed that the assertions were either Yes or No to each question. This should have been evidenced within the minutes and the minutes clearly show that this did not take place correctly. Section 1 of the AGAR should have been completed in advance of Section 2 the Accounting Statement being approved. Hilton Parish Council have also not carried out a Review of the Effectiveness of the System of Internal Control as per Regulation 6 of the Accounts and Audit Regulations 2015.

The Hilton Parish Council Financial Regulations 2.2 on their website states the following:

2.2. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.

Year End balance as at 31.03.2021 £231,346.71. Hilton Parish Council have failed to identify as part of the end of year documents, what reserves if any they hold restricted or unrestricted as part of the documentation sent to the External Auditor. The Parish Council seem to be sitting on a considerable sum of public money, without any clear explanation.

Other matters:

I have previously questioned the smaller authority on the appropriateness of using Parish Council staff for cutting hedges and repairing/removing fencing that are either privately owned or owned by other local authorities for example, South Derbyshire District Council (SDDC). Hilton Parish Council should not in my opinion, be spending public money on land that they do not own, lease or manage. In effect residents are in some instances probably paying twice through their Council tax to the Parish Council and to the District Council for work that is not the responsibility of the Hilton Parish Council. Through a freedom of information (FOI) request I ascertained that the smaller authority had spent capital and staff time/ salaries installing two benches on the memorial Meadow without asking or being given permission to carry out the work and therefore it is against the legislation.

Hilton Parish Council does not have the General Power of Competence. I would question under what legal power they have to spend money in this way, (in this case being capital expenditure/staff time/salaries) to work on land not owned, leased or managed by them with or without the permission of the landowner. I would also think that this is work not within the Staffs current Contracts of Employment, which is a separate issue.

Since my FOI the smaller authority has put an agreement in place with SDDC but I would maintain this is after the fact and shows the lack of respect for the legislation and regulations it should be following.

I would like the authority to be reprimanded and a penalty put in place should it happen again.

Items of expenditure are also being spent in advance of any proper decision being made and then ratified after the fact at following meetings. In some instances, 3 quotes are not being obtained for high value items in line with their own Financial Regulations.

For example: Xmas Tree Lights and hanging baskets which I have raised previously. Please see minutes dated 30.09.2020, page 5 minute number 252/20. The Parish Council failed to obtain 3 quotes as per their Financial Regulations yet there are quite clearly other companies out there that provide the same or similar thing for

example, Christmas Plus Ltd. £9,000.00 was allocated to the Xmas lights in 2020/20 without considering other options with £9,643.20 under minute 311/20 without formal resolution. I do not believe that represents fair value for money for the residents. £11,000.00 was transferred to the budget allocated for hanging baskets and planters with £6,420.48 spent under minute 223/20 without a formal resolution in the minutes and a further £207.00 spent under minute 252/20 on winter planting which was under a resolution. Again, I do not believe that this represents fair value for money without considering other options and companies that provide similar products.

There is a lot more that could be raised about Hilton Parish Council not following proper practice, procedure or process, but for now this will give you a flavour of the serious problems within Hilton Parish Council and the way in which it is currently being administered.

Yours Sincerely