

Ms S Mason
Waterbeach Parish Council
The Old Pavilion
Recreation Ground
Cambridge Road
Waterbeach
Cambridgeshire
CB25 9NJ

Our ref CA0273
Your ref

Email sba@pkf-littlejohn.com
Tel +44 (0)20 7516 2200

29 January 2018

Dear Ms Mason

Waterbeach Parish Council: audit of accounts for the year ended 31 March 2017

Thank you for your assistance in responding to the queries arising from the letters and emails, dated 17 and 19 July 2017 with enclosures, from [REDACTED]. Her letters and emails complied with the statutory requirements for an objection to the Council's accounts for the year ended 31 March 2017 in that they asked that we issue a public interest report in relation to the following matters:

1. She contends that the appropriate corporate governance of the Council is not demonstrated in respect of risk assessments despite this being raised as an issue by internal audit this year and in the prior year.
2. She contends that the Council (a) has not demonstrated value for money by not comparing internal and external cost for the supply of specific services; (b) is obstructive to concerned councillors; and (c) has demonstrated a lack of openness and transparency by making a public agenda item into a confidential matter.
3. She contends that there is (a) no explanation of costs incurred in respect of the illegal sanctioning of a councillor, resulting in a judicial review; and (b) no recognition of this in the explanation of the 'No' response to Assertion 3 of the Annual Governance Statement.


In relation to the matters raised in the objector's correspondence, we have decided not to accept them for further consideration on the basis that, in addition to the fact that the costs of dealing with the various objections would be disproportionate to the sum to which the objections relate:

1. We note that the Council has correctly responded 'No' to Assertions 5 and 7, recognising the weaknesses in its risk management arrangements and the fact that not all prior year audit recommendations had been actioned by the year end. We further note that the Council has made progress in formalising its risk management arrangements during 2017/18 and expects to have completed the exercise by the year end. We have referred to the Annual Governance Statement negative responses in our External Auditor Report on the 2016/17 Annual Return, issued on 25/9/17.
2. Taking each part of the objection in turn:

- a. Although value for money is not part of our remit under the limited assurance regime, in respect of this matter we note that the Council recognised its error in failing to following the relevant public contracts regulations during 2016/17, and as a result has correctly responded 'No' to Assertion 3. The decision not to rerun the grounds care tender exercise was a policy decision made by the Council during 2017/18 and is therefore not within the remit of our work on the 2016/17 Annual Return. We have referred to the Annual Governance Statement negative response in our External Auditor Report on the 2016/17 Annual Return, issued on 25/9/17.
 - b. We note that she did not provided any specific evidence to support this objection and have no further comment to make regarding this matter.
 - c. The Council has explained to us that this was due to an error in the drafting of the agenda, in view of the fact that the item related to the terms of service of a staff member, the Council deemed that it was appropriate to treat the item as confidential. We have no further comment to make regarding this matter.
3. We note that the erroneous decision to take action against a councillor when it did not have the power to do so was made by the Council during 2015/16 (therefore correctly not included in the explanation of the negative response to Assertion 3) and is therefore not within the remit of our work on the 2016/17 Annual Return; we have no longer have any powers in relation to 2015/16 as that year has been closed. We further note that all costs relating to the matter have been accounted for during 2016/17 and thus Assertion 8 was answered correctly in the affirmative.

We have informed the objector that there is no right of appeal against a decision not to issue a public interest report. We therefore plan to issue our final report and certificate shortly.

Yours sincerely



PKF Littlejohn LLP