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Mr Ian Haines  
Westleton Parish Council  
6 Cooper Close  
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IP17 1EX

15/04/2021

Dear Ian

### **Audit 2021**

#### Expenditure

I found no serious problems, but there are several minor issues to report and comments to make which are detailed below.

#### Item 2

Clerk's salary and expenses. This, and subsequent payments, includes £17 per month towards your mobile phone tariff. This is as agreed by the Westleton Parish Council in 2019 and reported under minute 19/203 and is in order. This seems reasonable and means you can be contacted at any time, an obvious benefit to Parish Council members and Westleton residents (but, perhaps, not to you). I understand you have a voice mail in place for when you cannot pick up.

You have clarified the arrangements in place for your payment. Since taking on the role of clerk in October 2017 you have not actually had any salary increase. You tell me that this is not a problem for you at this stage. However, you point out that your personal phone was increasingly being used for work related business and that you felt justified in seeking recompense for this. This seems fair enough to me.

You further point out that the Payroll Services are provided by Guy McGregor Associates of Eye and each month you pay a tax-deductible sum of £82.80 direct to HMRC which comes out of your gross monthly salary of £414. You offered to show me your separate personal file showing all these payments since taking up your post. I see no need to check that file this year, but it may be worth letting me have a look at it if I am involved with the audit next year, so I have a complete understanding.

#### Items 11 and 12

These are payments to Julian Alexander for work connected with the Community Field. The payments are in order but see the discussion on payments to council members and their families below.

#### Item 14

This is a payment to Jonathan Alexander for work connected with the Community Field. This payment is in order but see the discussion on payments to council members and their families below.

#### Item 17

This is a payment to Chris Freeman for work connected with the Community Field. This payment is in order but see the discussion on payments to council members and their families below.

#### Item 30

This is a payment to Jim's Mowing (Nick Shearme) for work done on the Common. This payment is in order but see the discussion on payments to council members and their families below.

#### Items 49 and 50

Both these payments are in order and appear on the "mini statement" from the bank as the conventional statements are not available. Not a problem.

#### Expenditure discussion

Expenditure\_items 11,12 14, 17 and 30 are payments to Westleton Parish Council members, or members of their families, for work done. Employing local people, including parish council members and their family members to do work makes a lot of sense, they know what is needed, are known, and known to be reliable. Some of these are significant payments and we need to be sure that due diligence is followed.

We have discussed this matter in the past and you have pointed out that in the Financial Risk Assessment under "Best Value Accountability" the policy is *"For work or purchases exceeding £3000 the Council ensure that at least 3 quotes are received to ensure best price/quality possible. For amounts below £3000 the Clerk shall strive to obtain 3 quotes but failing that the Clerk and Members are responsible for obtaining value for money."*

Each of these payments was for less than £3000 and the total cost of the work on the Community Field was less than £3000.

So, the correct procedure was followed in these cases.

But this does continue to worry me. I see no evidence of impropriety and the sums charged seem reasonable to me. I have no doubt that these payments do represent good value for money and are perfectly proper. And all the people involved have, in the past, done work for the parish council for which they have not charged.

My worry is that people who do not have all the data available to them may be unreasonably critical and cause unnecessary community dissent, and difficulty to Westleton Parish Council. If these difficult situations arise Westleton Parish Council needs to be able to deal with them.

I don't know what the answer is. If employing parish council members represents the best value for money it is irresponsible not to employ them. "Best value" is not the same as "lowest price" and it is not fair, in my view, to ask for quotes from alternative contractors if there is little or no chance of using them. In my 2019 report I suggested that *"when such decisions are made, the reasons for the decision are recorded in the minutes of council meetings"*.

2020/2021 has obviously been a difficult year. It would not have been practical, given Covid-19 restrictions, to bring in other contractors to bid for the contracts. Nor would it have been necessary under the "Best Value Accountability" policy. The strategy employed allowed necessary work to be done without undue delay.

The answer may lie in more openness. Perhaps all potential contractors, including parish

council members and their families, should submit detailed quotations for proposed work, giving detailed material costs and, for labour, the hourly rate and expected hours to be worked. Invoices should also record details of material used and hours worked. If necessary, the material costs can be checked, hourly rates judged for fairness and the hours worked checked and confirmed. Invoices should be checked to ensure the complete information is supplied.

I always feel that Westleton Parish Council, and its members, do act properly and follow procedures. I am not sure that the council or individual members could demonstrate this if challenged.

#### Expenditure spreadsheet column and row totals.

All correct.

#### Income

All receipts are in order.

*Item 6* Community Infrastructure Levy (ESDC) of £1602.20. See Grant Income discussion below.

*Item 13*, the VAT refund from HMRC, is noted on the bank mini statement as the conventional statement is not available.

See the discussion about the expenditure of grants received below.

#### Income Discussion

##### *Grants received for repair to Boules Court*

Westleton PC can demonstrate that it did spend all the grant from East Suffolk Council on repairing the Boules Court. The overspend was covered by Westleton PC.

All in order.

##### *Grant received for Owl Box*

Expenditure equals income received.

All in order.

##### *Grant received for Speed indicator*

From East Suffolk Council                    £1000 (item 11 2020/2021)

*Expenditure on Speed Indicator*            £4110.00 (item 50 2020/2021)

Overspend                                        £3110.00 (Covered by Westleton PC in part from the Community Infrastructure Levy (ESDC), item 6)

All in order.

##### *Community Infrastructure Levy (ESDC) of £1602.20 (Item 6 2020/2021)*

This formed a contribution towards Community Road Safety device - Portable Speed Indicator & Data Collection. Items purchased on 31/3/21 from Westcotec Ltd (item 50).

Total cost £4110.00.

A report was sent to East Suffolk Council confirming this.

##### *Grants received from Rural Payment Agency and wayleave payments for Westleton Common*

#### Received 2020/2021

RPA Grant    £1770.00

Wayleave payment                                £170.54

Underspend from 2019/2020                    £3381.55

Money available for 2020/2021                £5322.09

Money spent 2020/2021                         £821.52

Therefore, money available at start of 2021/2022 = £4500.57

During 2020/2021 the Covid-19 restrictions made it impossible to work on the Common and the Advisory Group was not able to meet.

There is outstanding work to be done on the Common including improving emergency access following discussions with Suffolk Fire and Rescue and a backlog of vegetation control. None of this work can be done before the end of the 2021 breeding season. The Common Advisory Group should be encouraged to meet as soon as practical now that the Covid-19 restrictions are being eased to plan this work whilst funds are available.

#### Income spreadsheet column and row totals.

All the column and row totals are correct.

#### Bank Statements

As far as I can see all incomes and expenditures are on the statements or mini statement. All payments made by the debit card are noted the statements. The Business Savings account seems to be in order.

#### Bank Reconciliation

Current Account – this is in order.

Savings Account – this is in order.

#### VAT Reclaims

Total VAT reclaimed period 22/02/2019 to 13/02/2020 = £986.03 (my calculations agree).

VAT received (item 4 2020/2021 = £986.03.

In order.

Total VAT reclaimed 26/02/2020 to 28/02/2021 = £488.13

VAT received (item 13 2020/2021) = £488.13

In order.

VAT has not been reclaimed for expenditure item 47 of 08/03/2021. You explain that this was a “gift” from a donor for which a cheque for the full amount, including the VAT paid by the donor, has been received. This seems in order.

#### Proposed Budget 2021/2022

I see no problems. The proposed budget makes sense.

#### Asset and Insurance Register 2020/2021

This is in order.

#### Financial Risk Assessments 2020/2021

The updated Financial Risk Assessment is in order.

#### Data Protection Policy

Last year you confirmed that this was last reviewed in 2018 and that no changes were required. This still seems satisfactory to me. You confirm that this policy is kept under review.

Data Protection Policy in order.

You have pointed out that when the laptop was serviced a few months ago a strap line was built in so that all emails now going out under the name of Westleton PC have a standard message about confidentiality if someone receives the email in error. This follows widespread good practice used elsewhere in the sector.

Data Retention Policy

Last year you confirmed that this was last reviewed in 2018 and that no changes were required. This still seems satisfactory to me. You tell me that this policy is kept under review.

Data Retention Policy in order.

I hope this is helpful; that is always my intention.

Regards

John Bebbington