



# Yeovil Town Council

Town House  
19 Union Street  
Yeovil  
Somerset  
BA20 1PQ

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## Yeovil Town Council (Special Meeting)

Tuesday 27<sup>th</sup> June 2022

7:30pm

Town House, 19 Union Street, Yeovil

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For further information on the items to be discussed, please contact [town.clerk@yeovil.gov.uk](mailto:town.clerk@yeovil.gov.uk).

Amanda Card, Town Clerk  
21<sup>st</sup> June 2022

This information is also available on our website: [www.yeovil.gov.uk](http://www.yeovil.gov.uk)

Yeovil Town Council (Special Meeting)

**Members of Yeovil Town Council are summoned to attend:**

Evie Potts-Jones – Mayor of Yeovil Town

Andy Kendall – Deputy Mayor of Yeovil Town

Barry Boyton

Jane Lowery

Jade Cabell

Graham Oakes

Tareth Casey

Wes Read

Nigel Gage

Ashley Richards

Karl Gill

Jeny Snell

Emma-Jayne Hopkins

Andy Soughton

Kaysar Hussain

Roy Spinner

Tony Lock

Rob Stickland

Pauline Lock

Helen Stonier

Jamie Lock

Liam Watts

Sarah Lowery

Dave Woan

**Public Comments at meetings**

Members of the public exercising their right to speak during the time allocated for Public Comment who do not wish to be recorded or filmed, need to inform the Chairman who will instruct those taking a recording or filming to cease doing so while they speak.

## **Equality Act 2010**

The general public sector equality duty places an obligation on a wide range of public bodies (including town and parish councils) in the exercise of their functions to have due regard to the need to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act
- Advance equality of opportunity between people who share a protected characteristic and those who do not
- Foster good relations between people who share a protected characteristic and those who do not

The protected characteristics are:

Age	Race
Disability	Religion or Belief
Gender Reassignment	Sex
Marriage and Civil Partnership	Sexual Orientation
Pregnancy and Maternity	

## **Recording of Council Meetings**

The Local Audit and Accountability Act 2014 allows both the public and press to take photographs, film and audio record the proceedings and report on all public meetings (including on social media).

Any member of the public wishing to record or film proceedings must let the Chairman of the meeting know prior to, or at the start of, the meeting and the recording must be overt (i.e. clearly visible to anyone at the meeting), but non-disruptive. Please refer to our Policy on audio/visual recording and photography at Council meetings at [www.yeovil.gov.uk](http://www.yeovil.gov.uk). This permission does not extend to private meetings or parts of meetings which are not open to the public.

# **A G E N D A**

## **Public Comment (15 Minutes)**

### **11/014 APOLOGIES FOR ABSENCE AND TO CONSIDER THE REASONS GIVEN**

Council to receive apologies for absence and consider the reasons given. *LGA 1972 s85(1)*

### **11/015 DECLARATIONS OF INTEREST**

Members to declare any interests, including Disclosable Pecuniary Interests (DPI) they may have in agenda items that accord with the requirements of the Town Council's Code of Conduct and to consider any requests from members for Dispensations that accord with Localism Act 2011 s33(b-e). (NB this does not preclude any later declarations).

### **11/016 MINUTES OF THE PREVIOUS TOWN COUNCIL MEETING**

To confirm as a correct record the Minutes of the previous Town Council Meeting held on 17<sup>th</sup> May 2022 and 25<sup>th</sup> May 2022.

### **11/017 ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2021/22**

To consider the report by the Town Clerk and the Annual Governance and Accountability Return 2021/22 as attached at pages 2 to 7.

## **Public Comment (15 Minutes)**

## **Background**

Each smaller authority in England with an annual turnover of £6.5 million or less must complete an annual return at the end of each financial year in accordance with proper practices summarising its activities.

The annual return is split into sections:

- Annual Internal Audit Report 2021/22
- Section 1 - Annual Governance Statement 2021/22
- Section 2 - Accounting Statements 2021/22
- Section 3 - External Auditor Report and Certificate 2021/22

Each smaller authority must approve Sections 1 and 2 by 30<sup>th</sup> June 2022 of the following year.. The certified Annual Return must be published by 30<sup>th</sup> September 2022 (including the External Auditor Report and Certificate).

The full authority must consider, approve and sign the Annual Governance Statement and the Accounting Statements in accordance with Accounts and Audit Regulations 2015, Regulation 6 and 12.

### **Section 1 – Annual governance statement 2021/22**

The annual governance statement states that the Council accepts it's "*responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements*", meaning that the Council have proper arrangements in place for safeguarding public money and resources.

It is **RECOMMENDED** that Council approve the annual governance statement; and that the Chairman sign the annual governance statement.

### **Section 2 – Accounting statements 2021/22**

The accounting statements for Yeovil Town Council are prepared on an accruals basis, meaning that consolidated records of income (receipts) and expenditure (payments) are made when they are due rather than when they have been paid. The balance sheet is analysed into the value of cash and short-term investments, fixed assets, and borrowings.

Yeovil Town Council owns 90% of Yeovil Cemetery. The income and expenditure of Yeovil Cemetery is split between Yeovil Town Council and Yeovil Without Parish Council, based on the proportions of the Cemetery deficit (which is set during the budget setting process for that financial year). As such a proportion of the income and expenditure from the Yeovil Cemetery must be consolidated with the income and expenditure of Yeovil Town Council 74.1% / 24.9% (Yeovil Town Council / Yeovil Without Parish Council).

Members will recall that this meeting had originally be planned for the Town Council reserve date on 7<sup>th</sup> June 2022. Unfortunately, the figures for the Yeovil Crematorium and Cemetery Committee were not available on time – South Somerset District Council prepare the financials. The figures were requested on 13<sup>th</sup> April 2022 to be sent by 13<sup>th</sup> May 2022, and assurances were given that the figures would be available. This would allow for the complicated calculations, the arrangements of the internal auditor and adequate time for Councillors to be summoned to meetings and agenda issued. The figures were sent on 6<sup>th</sup> June 2022, but they had to be returned as there were errors and inconsistencies. The figures were finally received on 10<sup>th</sup> June 2022, which only left 11 days to do the calculation and arrange for the internal audit, before the summons and agenda are sent out, so that the statutory deadline can be met.. Having spoken to South Somerset District Council, the issues were due to capacity and that there had not been a handover to the accountant of the Town Council’s requirements. It is of concern what will happen next year, when the Town Council are relying on Somerset Council (the Unitary) to carry out this work.

It is **RECOMMENDED** that the issues mentioned above are noted, that Council approve the accounting statements; and that the Chairman sign to confirm that these accounting statements were approved.

### **Section 3 - External auditor certificate and report 2021/22 certificate**

Once Council has approved both the annual governance statement and accounting statements, the return will be forwarded to PFK Littlejohn (the external auditor) who has been appointed by the Smaller Authorities’ Audit Appointments Ltd (SAAA) to audit Yeovil Town Council’s accounts. As Yeovil Town Council’s income and expenditure exceed £200,000, they require an intermediate audit and are therefore required to provide additional information.

Members will be given a further update regarding the external auditor’s certificate and report 2021/22 at a future Town Council Meeting. It is **RECOMMENDED** that Council note that the outcome of the External auditor certificate and report 2021/22 certificate be brought to Council on completion of the External audit.

### **Annual internal audit report 2021/22**

An internal auditor independently reviews the procedures and controls to give assurance that that they are sound, and that reliance can be placed on the figures d in the Annual Return. If any controls are found to be weak, the internal auditor states the implication and the action being taken to address such weaknesses. The Internal Auditor - Rosie Darkin-Miller LLB (Hons) FCA, has assessed if the internal control objectives have been made and that no weaknesses have been identified (the internal audit has taken place, but we are awaiting the outcome). The Town Clerk will verbally update Council at the meeting. It is **RECOMMENDED** that Council note the outcome from the Internal Auditor.

## **Inspection and notice procedures**

The Council must give notice of a 30-working day period during which the public can inspect the books and records of the Council, make an objection to the accounts, or question the auditor. The Responsible Finance Officer must publish prior to the external audit of the Annual Return the statement of accounts (section 2 of the Annual Return) and the annual governance statement (section 1 of the Annual Return) and a statement with details about the exercise of public rights (as attached). The Council have used the suggested dates given by the External Auditor. The notice and the annual return will be posted on website and on the notice board outside Town House.

It is **RECOMMENDED** that Council note that the required inspection and notice procedures that will be followed.

The Committee is **RECOMMENDED**:

- (1) to note the report;
- (2) that Council (a) approve the annual governance statement; and (b) that the Chairman sign the Annual Governance Statement 2021/22;
- (3) that Council (a) note the issues reported above; (b) approve the Accounting Statements 2021/22; and (b) that the Chairman sign at his earliest convenience, to confirm that these accounting statements were approved;
- (4) that Council note that the outcome of the External auditor certificate and report 2021/22 certificate will be brought to Council on completion;
- (5) that Council note the outcome of the Internal auditor certificate 2021/22; and
- (6) that Council note that the required inspection and notice procedures will be followed.

***(Amanda Card, Town Clerk – 01935 382424 or town.clerk@yeovil.gov.uk)***

# Yeovil Town Council

## NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN



### ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

The Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit (England) Regulations 2015 (SI 2015 No.234)

1. Date of announcement: **28<sup>th</sup> June 2022**
2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor and appointed by Smaller Authorities' Audit Appointment Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.

Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers and receipts and other documents relating to those records must be available for inspection by a person interested. For the year ended 31<sup>st</sup> March 2022 these documents will be available on reasonable notice by application to:

**Name:** Amanda Card

**Position:** Town Clerk and Responsible Financial Officer

**Address:** Yeovil Town Council, Town House, 19 Union Street, Yeovil, Somerset. BA20 1PQ.

**Tel No:** 01935 382424

**E-mail:** [town.clerk@yeovil.gov.uk](mailto:town.clerk@yeovil.gov.uk)

commencing on **Wednesday 29<sup>th</sup> June 2022** and ending on **Tuesday 9<sup>th</sup> August 2022**.

### 3. Local government electors and their representatives also have:

- The opportunity to question the appointed auditors about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to Yeovil Town Council.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

### 4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2105. The appointed auditor is:

PKF Littlejohn LLP (Ref: SBA Team)

1 Westferry Circus

Canary Wharf

London E14 4HD

([sba@pkf-littlejohn.com](mailto:sba@pkf-littlejohn.com))

**Amanda Card**  
**Town Clerk/Responsible Financial Officer**  
**28<sup>th</sup> June 2022**



# LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

## The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act, the [Accounts and Audit Regulations 2015](#) and the [Accounts and Audit \(Coronavirus\) \(Amendment\) Regulations 2020](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

## The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1<sup>st</sup> -14th July 2022 for 2021/22 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

## The right to ask the auditor questions about the accounting records

**You should first ask your smaller authority** about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records. The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means

formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

### **The right to make objections at audit**

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

### **A final word**

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.