

clerk@ashwell.gov.uk

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**From:** [REDACTED]  
**Sent:** 12 December 2024 14:36  
**To:** SBA  
**Cc:** clerk@ashwell.gov.uk  
**Subject:** Re: ASHWELL PARISH COUNCIL - OBJECTIONS TO 2023/24 AGAR - ELIGIBILITY DECISIONS

Dear [REDACTED]

Thank you for your note. I am overseas at the moment with limited technological capacity, and no access to my files.

I would want to check, once I return home next week, but I would respectfully say, I think there may be an error in respect of no. 8 in your letter, (failure to supply information) where you say *the facts and ground on which it relies on have not been specified*.

I do appreciate there is a volume of papers, so it might have been missed, but I am reasonably confident that I supplied you with a copy of the complaint I submitted about the Parish Council's actions, which included the failure to supply information. I am also pretty sure you have a copy of the four Decision Letters issued by NHDC, which upheld the complaint and confirmed amongst other things that there was a breach in the requirements to provide information. I am less confident, but also thought I included a copy of NHDC's Standard Committee minutes, which confirmed the public record. I seem to recall sending those through to Rebecca and there being a glitch and me having to send it again. I will check my files when I get home next week.

Perhaps you would be so kind as to check the information I have sent because I do think you have the specifics, consequently the failure to supply information needs to be considered.

May I respectfully say, that if someone does submit a complaint about a serious matter, and it lacks some specifics, then it would be most appropriate for you as auditors to write and ask for those specifics, warning that if they are not forthcoming, the matter can not be considered. I do not think that is relevant in this case, but it might be a general point worth considering.

Whilst writing, I would say that I think the overriding substantive issue here is not any specific bullet point or question, rather it is this .....

*Is the Parish Council taking the proper approach to breaches of governance, including legal requirements (e.g. supplying information?)*

There have been four Decision Notices which covered the failure to supply information point. They also covered (unfavourably) the actions of the Chair and Vice-Chair in respect of how they handled a village wide planning matter. There is another Decision Letter about declarations of interest.

The only report back has been by the Chair, who declined to say if he had an interest in reporting back on a complaint which included himself. It is my view that his report back did not give a full and fair view of the outcome.

Subsequently, (Rebecca has details) the Information Commissioner's Office has issued a Decision Notice advising of another breach in respect of withholding information.

My substantive point is, and remains, if the Parish Council is not honest with itself and transparent about its errors and omissions, it cannot possibly learn the lessons and improve.

Additionally, I believe there is an obligation under the Localism Act for a Parish Council to consider any breaches of law which it is aware of/notified of. Those requirements do not require a particular source or process to be the prompt for consideration. I invited you to take a view about that because I still await (after many months) a reply from the Parish Council about that matter. It should not really matter what the specifics of that are. The body should want to understand its error, learn from its mistakes and improve in the future, and as a matter of courtesy, want to apologise.

Another key issue seems to me to be, *are any errors and omissions accidental or not?*

I surmise that the governance risks associated with wilful, rather than accidental behaviour, are greater.

Kerry, I think I am seeing here something I saw previously in a local government career which spanned four decades. The institution has become overly defensive about its own behaviour and practises, and thus has a tendency to demonise those who highlight problems. Furthermore, there is a tendency to become even more secretive and controlling.

The most important thing you can do, in my opinion, is ensure the Parish Council understands that it is a publicly accountable, tax funded body, which carries with it transparency and governance obligations. It is my view nothing short of a public interest report will get the Parish Council's attention.

You will note, the Parish Council declared itself in its 2023/24 AGAR question 3, to have complied with all laws, good standard etc, whilst it had on its file five Decision Letters, including issues of law.

Perhaps it is human nature to dig in and become defensive, and at times even hostile towards those who are pointing out errors. However, tax payer funded public bodies need to have the right checks and balances internally to guard against this.

Best regards

[REDACTED]

On Thursday 12 December 2024 at 11:49:17 GMT, SBA <sba@pkf-l.com> wrote:

**Copied to the Council for information and as a request for confirmation of objector's electoral status**

[REDACTED]

Thank you for your email of objection dated 5 August which was received by us as appointed auditors to the Council on 6 August 2024. Apologies for the delay in carrying out the eligibility decisions.

**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 March 2023, 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 19 to 28 of AGN 04 provide guidance on determining whether an objection is eligible. We must have regard to that guidance.

Thus in order for your objections to be categorised as 'eligible' under Step 1 of the guidance issued by the National Audit Office, we must:

- Confirm that the objections were received by us during the Council's public rights period;
- Confirm that you have sent a copy of your objections and any attachments to the Council;
- Confirm that each objection contains the facts relating it to an item of account and/or a governance assertion on the 2023/24 AGAR;
- Confirm that each objection contains the grounds explaining why an item of account on the 2023/24 AGAR is alleged to be unlawful and/or why a governance assertion on the 2023/24 AGAR is alleged not to have been complied with by the Council; and
- Receive confirmation from the Council that you were a registered elector of the parish on the date that we received your objections.

## **Your objections**

You have objected to:

1. the failure of members to declare an interest in financial matters and other agenda items during the December 2022 meeting;
2. the failure of a member to leave the room during a conflicted agenda item about which they had already attempted to make a personal statement at the start of the meeting during the July 2023 meeting (Assertions 2 and 3);
3. the Council's failure to consider the outcome of an upheld code of conduct complaint against the Chair of the Council during the year, you assert that Section 28(11) of the Localism Act 2011 has been breached by the Council (Assertion 3);



4. the failure of members to declare interests during the year in relation to payments made to the Community Land Trust Network (Assertions 2 and 3, Box 6);
5. expenditure during the year on matters in relation to the 'guerilla planting' of plum trees (Boxes 4 and 6);
6. the alleged manipulation of the planning system by members of the Council;
7. the use by the Council of a Planning working group that does not hold public meetings or publish minutes of its meetings and cannot make decisions that bind a council, rather than a properly constituted Planning Committee; and
8. failure to provide access to information requested by a parishioner.

### **Our eligibility decisions**

Your objections were received by us during the Council's public rights period and have been copied to the Council. The items in Objections 2, 3, and 5 are all linked to governance assertions or items of account in the 2023/24 AGAR and the grounds for the objections have been explained; they would therefore be considered to be eligible in those respects. We will be in touch in due course with our decision regarding the acceptance of any eligible objections for further consideration.

We have assessed Objections 1, 6, and 7 as ineligible since they do not relate to a governance assertion or item of account on the 2023/24 AGAR. We have assessed Objection 8 as ineligible since the facts and grounds on which the objection relies have not been specified. We will consider whether in our view the ineligible objections have an impact on the 2023/24 AGAR or on our report on the AGAR before completing our limited assurance review of the AGAR.

### **Overview of the objection process, timescales and costs**

Please see below a brief explanation of the objection process for your information:

- Step 1 – eligibility:
  - Receipt of objections;
  - Assessment of objections against eligibility criteria;
  - Notification of eligibility decisions (copied to Council – i.e. this email); and
  - Confirmation of objector's electoral status.
- Step 2 – acceptance:
  - Assessment of eligible objections against acceptance criteria; and
  - Notification of acceptance decisions (copied to Council).
- Step 3 – consideration & decision:
  - Request for information including formal response from Council in respect of accepted objections (copied to objector);
  - Analysis of accepted objections and information received from Council;
  - Request for further clarification/information from objector and/or Council if required (copied to objector/Council);
  - Collation and redaction of material documents as appropriate;
  - Sharing of material documents if not previously shared with objector;
  - Analysis of comments received on material documents;
  - Determination of accepted objections;
  - Decision letter including statement of reasons issued to objector (copied to Council);

- Statutory reporting issued to Council if appropriate (copied to objector); and
- Appeal period if our decision is not to apply to the Courts regarding an alleged unlawful item of account (21 days).
- Following completion of the challenge work:
  - Completion of our limited assurance review of the AGAR
  - External auditor report, including any challenge related reporting matters, and certificate on 2023/24 AGAR issued to Council along with invoice for the limited assurance review and the additional work as a result of challenge correspondence received

We are required to make our best endeavours to complete Step 1 within a week of receipt, then Step 2 within a further month, then Step 3 within a further six months. Steps 1 and 2 have been severely delayed this year due to the unprecedented volume of objections and other challenge correspondence received during 2024, we apologise for the delays as a result of this. Where we are not able to complete Step 3 and decide the objection within six months, we will inform the objector and the authority. If we have not been able to conclude in the meantime, we will provide further updates on progress every three months until the objection is decided.

At this stage, we would like to remind both you and the Council of the need to ensure compliance with relevant data protection legislation (including the General Data Protection Regulations (GDPR)). This could include, for example, redacting personal information (such as the objector's name, address or other identifying information) from any subsequent publication or sharing of the objections and related correspondence.

Please note that all the costs of any additional work that we carry out as a result of challenge correspondence received are met by the Council (and therefore the local taxpayers through increased council tax). The costs are set by Smaller Authorities Audit Appointments Ltd (SAAA) and such work is carried out by an engagement lead at a cost to the authority of £355 per hour plus VAT, i.e. £2,485 per day plus VAT. If you wish to withdraw any or all of your objections to the AGAR, this can be done at any point in the process. We will still consider whether in our view the withdrawn objections have an impact on the 2023/24 AGAR or on our report on the AGAR before completing our limited assurance review of the AGAR; however, the additional reporting stages of the process will be avoided and so the costs to the Council will be lower.

Kind regards



 | Director | Engagement Lead

PKF

sba@pkf-l.com



For and on behalf of

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Dear Auditors

Please see below a series of matters I wish you to consider as part of your audit of Ashwell Parish Council.

## Overview

I am writing to you in your capacity as the external auditors of Ashwell Parish Council.

Firstly, please allow me to introduce myself. My name is [REDACTED] and I reside at [REDACTED].

For some time now, I have had significant misgivings about the governance arrangements at Ashwell Parish Council.

I should point out that my own career was in [REDACTED]. I mention this not because it implies that I am necessary correct, rather because I think it is important you know this is not territory in which I am a lay-person.

Those misgivings have resulted in formal complaints to North Herts District Council, which have been upheld.

It is my belief that you should, as the council's external auditors, have been advised about any upheld governance complaints against the Chair & Vice-Chair of the Parish Council, and be supplied with the details. Confirmed examples of poor governance speak to reputational risk, as well as wider risks, especially where – as in this case – those practices were persistent, calculated and collective. What I believe compounds the ongoing risk is the inability of the Parish Council's Chair,



Vice-Chair and Clerk, to acknowledge the mistakes they have made and commit to different behaviour in future. Thus, I believe there is an ongoing risk, which as external auditors you should be aware of and potentially reporting on to the Parish Council or making a formal public interest report.

The issues in question were unfolding in the year under audit.

The Clerk and Chair seek to claim the matter is confidential, even from other councillors, and I suspect the Parish Council's auditors.

You will know whether or not you have been notified of these upheld complaints, and whether you have those details. If you have not, it might tell you something about the Parish Council's approach to acknowledging error and identifying and implementing learning points.

### **Handling complaints against oneself**

Unfortunately, the Clerk, Chair and Vice-Chair have been the subjects of these upheld complaints, and they are having undue influence on how the Parish Council deals with these matters. Just to give an example, the Chair of the Parish Council presented from the chair, an item about the outcome of a complaint against himself. He did not declare an interest. He gave the impression that no mischief had been found, when in fact the opposite was true, as is evidenced by the published minutes of North Herts District Council's Standards Committee. He also told Councillors they could not have any details. Again, that is simply not correct.

### **Is it lawful to spend money on guerilla planting plums to seek to beef up a planning position?**

Once you have considered the evidence and the findings of North Herts District Council, I think you should also consider whether expenditure undertaken by the Parish Council in respect of some of its activities in this area was lawful.

One of the clearest examples I can see, is that the Parish Clerk by her own admission, undertook the "*guerilla planting*" of plums in an attempt to beef up the justification for the Parish Council's position on a planning matter. This practice was described as not honest by North Herts District Council. That raises the question in my mind as to whether any costs or proportion of her salary associated with this action, can be considered to be lawful expenditure?

### **Complaint 1 – Failure to Declare Interests**

The Chair and Vice-Chair are directors of an outside body. The Clerk is Secretary to that outside body.

In December 2022, the Chair brought an item to the Parish Council to suggest the Parish Council pay sums to that same outside body, including £200 for directors' liability insurance.

No declarations were made by the Clerk, Chair and Vice-Chair at that meeting.

Similarly, the Chair and Vice-Chair had failed to register that interest within 28 days.

Transcript below (also on USB stick sent separately):-

December 2022 Parish Council meeting @ 1 hour, 47 minutes, 49 seconds

[REDACTED] Chairman [REDACTED] Chair

[REDACTED] Norman [REDACTED] Vice Chair

[REDACTED] Parish C

[REDACTED] [REDACTED]

[REDACTED] [REDACTED]

[REDACTED] Council [REDACTED]

1:47:49	[REDACTED]	<p>So, finance and governance matters. Erm, is everyone happy with the latest monthly accounts?</p> <p>Er, there's nothing, um well the only two untoward things are the final bill for the Community Land Trust solicitors and the purchase of the new computer, which we're seeing here erm doing its job. So erm, er, everyone's happy with that? All approved.</p> <p>Great, thank you.</p>
1:48:27	[REDACTED]	<p>Erm the erm, going back to the CLT, erm, until we get the membership up and running and bank account sorted, erm, it's a Parish Council initiative. The Parish Council have paid for the legal advice to set it up. There are some modest, er ongoing costs, erm specifically annual membership of the Community Land Trust Network, which as got quite a significant amount of resource that we can erm tap into. Erm, that's £75. And er, and then there's er, liability insurance and third party erm er erm insurance for the CLT and its directors and er, well its directors, which could, which will grow hopefully up to the limit, I think 7, I think there's 7. Erm, that's £200, so, the proposal is that erm, that, that funding is covered by the Parish Council until such time as the CLT is self funding.</p> <p>Is everyone happy with that?</p>
	[REDACTED]	(Nodding), yeah
	[REDACTED]	Ok. Thank you [REDACTED].
	[REDACTED]	[REDACTED]
	[REDACTED]	yep
	[REDACTED]	[REDACTED], yep? Ok
	[REDACTED]	[REDACTED]
	[REDACTED]	Erm, I don't know. I'm a director, so should I be voting on this?



	████	No
	████	No, probably not.
	████	Advice? Parish Clerk's advice?
	████	Erm, good question. I mean we do have the Ashwell Village Trust issues like that, where █████ is also the Chairman of the Ashwell Village Trust.
	████	Well, there is a majority without.... (lots of muttering, interruptions)
	████	It's all academic isn't it?
	████	Yeah, ok.

\*note that viewing the video, the Chair is clearly seen to vote.

## Complaint 2 – Planning matter – Conservation Area Review

Attached is the formal complaint - f.o.i. emails show there was predetermination, an attempt by the Chair to "beef up" the justification for that premeditation position. The Clerk then introduced the "guerilla planting" of plums to help beef up the justification.

The complaint was originally submitted to Ashwell Parish Council.

The Parish Council decided it did not have the expertise to deal with this matter, and therefore referred the matter to North Herts District Council for their investigation.

During the course of the consideration of the complaint, the Chair decided he would provide updates to the Parish Council, claiming on every occasion, there had been no mischief. On at least one occasion, there was a behind closed doors discussion on this matter. (As you will know, if a Parish Council is to undertake business, it must give notice of a meeting; publish an agenda etc.)

In one meeting, the Chair was given firm advice by the presiding Deputy Clerk, that they must declare an interest in a discussion about complaints and withdraw from the debate. The Chair did not do so, instead choosing to make a personal statement about what a waste of time complaints were. Eventually, after further interventions by the Deputy Clerk, and then Councillor █████ the Chair finally stopped his "personal statement".

Interestingly, the last item on the agenda of that same meeting was to confirm the then Deputy Clerk as the new permanent Clerk. When it came to that item, the Chair simply refused to take it.

Both the Deputy Clerk and Councillor █████ resigned shortly afterwards. Both told me it was over their concerns regarding governance.

A transcript of that part of the meeting is below.

TRANSCRIPT FROM JULY 2023 PARISH COUNCIL MEETING @ 5 minutes, 40 seconds into meeting



[REDACTED]

[REDACTED] - Councillor [REDACTED]

[REDACTED] (Resigned shortly after meeting)

[REDACTED] Councillor Nikita [REDACTED] (Resigned shortly after meeting)

5:40	
[REDACTED]	<p>Er, there also remain, erm, as I think what we should consider as live. Two complaints er against either myself or the Vice-Chair, erm, which have also been taking up a considerable amount of time and because they are live that may limit involvement of myself and [REDACTED] in taking part in certain agenda items. We will make that clear when we get to those agenda items.</p> <p>Erm, governance matters and complaints are taking up a huge amount of time with the officers and myself over the last few months, preventing the Parish Council from focusing as much time as normal on matters of community wide interest.</p>
[REDACTED] [REDACTED]	<p>[REDACTED] I'm sorry can I just stop you because I think you're speaking from a personal point of view.</p> <p>(lots of interrupting)</p> <p>No, I'm sorry but, I really am sorry but</p>
[REDACTED]	<p>I'm speaking as Chairman of the Parish Council.</p>
[REDACTED] [REDACTED]	<p>But you're speaking from a personal perspective and no-one here has been involved in your decision to make this statement personally and I don't therefore feel it's right for you to say. I am sorry, but, I'm sorry, but just, I'm sorry.</p>
[REDACTED]	<p>Well there's fundamentally no point in me sort of leading this discussion tonight is there? You know I am trying to do my job as erm, as erm, erm, a councillor, a volunteer and I came on the Parish Council to do what I think is, the purpose of the Parish Council is and we have</p> <p>(Interrupted by [REDACTED])</p>
[REDACTED]	<p>[REDACTED] can I just interject, I mean, would it be possible perhaps to, to start the meeting now, I mean [REDACTED] made a point, I think, erm and I know you have personal views on this and even, I</p> <p>(interruption)</p>

█	My, erm, yeah, my views, my views are not changing, my views, ok, I, I, I agree, but I would say my views are not influencing the decisions that I will take. I'm putting that as context for the decisions for this meeting.
█ █	But, but, you're phrasing the context as its coming from everybody, which it's not.
█	Well it's coming from me, it's coming from me. I've been using the word "I" quite a bit.
█	You proposed, for example, that we might, that we all feel, there was a tone that we all feel that too much time has been spent on governance matters, that we make decisions in respect of postponed items. I think all of this has come as a surprise. It's not something that any of us are aware
█	Well we can't, we can't, I mean this is based on historical experience. We cannot, we cannot be expected to include emails received in the last 3 days in tonight's discussion. We may choose to refer to them, but we can't all be expected to, to take decisions based on that.
█	I mean, that's a point of view (lots of talking over each other and interruptions),
█	Because the agenda goes out, the agenda goes out ..... and those items can't be included, they can't be added into the documents that we are supposed to be considering as part of the agenda.
█ █	So may I suggest that the appropriate approach would then be that everyone has an opportunity to say whether they've had time to consider the documents and if not, then everybody at that time can, there can be a decision, a collective decision on whether things get postponed, but I think at the time, based on the individual items.
█	OK, no I mean I, that's what I was expecting. I wasn't saying we wouldn't discuss them at all, I was saying that, we would, we would discuss items, but decisions shouldn't, I don't think the decisions should be made based on documents that we (interrupted by █)
█	Please can we take that discussion when the item comes up.
█	Ok, but it's my, that's my point of view.
█	We are now challenged into the very issue that we are all well aware of, a potential conflict of interest and how the pre-amble can shape the reception of this item later. An item which you are, we understand from the Monitoring Officer, that you, as you have said, must leave the room. You are entitled to speak to that to your views as is the parishioner and then to depart when the councillors then discuss the item. But in providing this pre-amble you are going beyond what we understand to be the parameters of what the Monitoring Officer has set for this, and I say this with utter respect for you as Chairman, but it is important that we do this. We are a new body and we've got to be open and transparent.
█	As, as Chair of the meeting, all I am trying to do is to ask people to focus on the matters that the Parish Council should be focusing on ..
█	In your personal opinion.
█	Yeah, it's not to say that we won't discuss any other items, but you know we must remember what the purpose of the Parish Council is and try to get into, you know, go into achieving that, you know, that isn't just a comment



So the Chair sat in judgement on whether restriction should be applied to his own house, in a behind closed doors discussion. No declaration of interest was made by him!

This more recent revelation has yet to be referred to North Herts District Council, but it will be shortly.

### **The outcome of the complaint**



North Herts District Council issued a Decision Letter on 14<sup>th</sup> April 2023. Notwithstanding the policies of North Herts District Council, this Decision Letter was repeatedly reviewed and further Decision Letters issued on 11<sup>th</sup> May 2023, 5<sup>th</sup> July 2023 and 29<sup>th</sup> September 2023. (copies attached).

Below is the minute of NHDC's Standards Committee on 1<sup>st</sup> November 2023, confirming the complaint was upheld and sanctions were applied. You may care to note that these represent the maximum sanction that can be applied under complaints considered only by officers.

The Chair and Parish Clerk both conflicted in this matter, took it upon themselves to report back on the outcome of this complaint at the December 2023 Parish Council meeting. They advised the Parish Council that they, the Parish Council, were not allowed to see the Decision Letters! Even though it was the Parish Council that referred this matter in the first place. Subsequently, it has been confirmed that the Decision Letters should not be kept confidential to only those who are the subject of the complaint.

The Chair refused to say whether he had an interest or not in the item. I asked him both when he made his feedback and the following Parish Council meeting, when the minutes were considered. See transcript below. (I shall send a memory stick recording).

Transcript from January 2024 Ashwell Parish Council meeting – 17<sup>th</sup> January 2024 @ 12 minutes 18 seconds into meeting

12:18 	At the last council meeting, you provided an update on a complaint which was, erm, concluded about yourself, and I asked you at the time if you had an interest to declare, given that the complaint was about yourself. I would ask you now sir, given that the minutes are there and it's in the minutes that you led that debate, and it was also informed by the Clerk, who has a tangential and parallel complaint against them, using the same evidence base. I would ask you sir, to whether you considered, whether you reflected on whether or not you should have declared an interest? And whether it was appropriate for the person, for the 2 people who were the subject of a complaint, to be the only 2 people who fed back to the Parish Council about the complaint about themselves.
	Erm, I don't have those in front of me. Erm, if you wish to raise that, then please send a separate email and we'll respond.



	associated with tonight's business, it's going forward looking at the future of this council is what I believe we should be doing (interruptions).
Mr. [redacted]	Can we start the meeting now?
Dea [redacted] Clerk [redacted]	And that should be, yeah, if that's to be the case, that should be an item on the agenda. Talking about what is, what the council should do and its priorities should be an item on the agenda, rather than a pre-amble. A personal preamble to the agenda.
Mr. [redacted]	OK. Are there any apologies for absence?

Parish Council Meeting 5<sup>th</sup> July 2023 @ 2hrs, 40 mins, 10 secs in

Mr. [redacted]	The final item is options relating to the appointment of Deputy Clerk & Clerk. Suggestion we have an "in camera" meeting to discuss that because of the confidentiality of nature of employment.
??	Are you suggesting an "in camera" meeting now?
Mr. [redacted]	No. we have a subsequent meeting because its 10:10.

I have also sent through the post a memory stick with a video recording of this meeting.

### Subsequent issue






It has recently been pointed out to me by another parishioner, that the Conservation Area Review working group considered and made recommendations about which properties on Ashwell Street should have their planning status changed to the more restrictive conservation area status.

The Chair lives on Ashwell Street. It is even more remarkable then, that he did not declare an interest.

The working group which the Chair had made a distinction between:-

- The unmade parts of Ashwell Street, where it sought to impose restrictions.
- Properties to the north of the tarmacadam section of Ashwell Street, where it sought to impose restrictions.
- Properties to the south of the tarmacadam section of Ashwell Street, where it did not propose restrictions.

The Chair's house is on the southern side of the tarmacadam section of Ashwell Street (i.e. no restrictions proposed).

	Chairman, you've signed a Code of Conduct and you've read a Code of Conduct. It's very straightforward, do you have an interest to declare, yes or no?
	Erm, I'm not going to (shakes head). We're not discussing, we're not discussing an item on this agenda which I have an interest, so I'm not going to answer that.
	I'm asking you a question about the minutes sir. The minutes are here, are here in front of you.
	I'm, I'm sorry, I'm not going to answer that question.
	Well, thank you very much.

It seems very obvious to me that the Chair has an interest in a complaint against himself.

The Chair advised the Parish Council (encouraged by the Clerk) that no committee of North Herts District Council had found any wrongdoing.

### **Section 28 of the 2011 Act**

I believe Section 28 of the 2011 Act applies. That is to say, that if a Parish Council becomes aware (from any source) that there has been a breach of the code, there is a legal obligation to consider the matter and decide what action, if any it wishes to take.

*((11)If a relevant authority finds that a member or co-opted member of the authority has failed to comply with its code of conduct (whether or not the finding is made following an investigation under arrangements put in place under subsection (6)) it may have regard to the failure in deciding—*

*(a)whether to take action in relation to the member or co-opted member, and*

*(b)what action to take.)*

Please note, it does not matter how the Parish Council is aware of a breach.

I have written to all councillors advising them of this, and surprisingly (to me) I have been advised by the Clerk that herself and the Chair will deal with this matter. I have written back to all councillors on 19<sup>th</sup> June 2024 (Are You Sure?), expressing my surprise. To date I have received no reply. (See appendix A).

Once again, the Chair and Clerk are clearly conflicted in the matter of an upheld complaint about their own actions. Particularly, whilst both parties maintain no error on their part.

Section 28 of the 2011 Act is binary. It essentially asks the question, has there been a breach of the code?



For Ashwell Parish Council to conclude “no”, it must take the view that the following are within the code of conduct.

- a. Predetermining a planning matter.
- b. Seeking to “*beef up*” the justification for that predetermined decision.
- c. Entertaining the notion of “*guerilla planting*” plums to influence a planning matter.
- d. Unlawfully refusing a parishioner access to information.

Their actions are clearly not within the code of conduct.

The reason this matters to you as the external auditors, is that you are custodians of the public interest and a key part of the governance safeguards put in place to reassure tax payers.

As I said at the commencement of this note, there are two mischiefs here.

Firstly, that the three most senior people in Ashwell Parish Council would be comfortable persistently and knowingly, seeking to bend the planning system and furthermore, unlawfully restrict public access to information.

Also, that declarations of interest are not properly made.

Secondly, there is an extraordinary attempt to pretend no mischief has occurred despite the public record saying to the contrary. It is deeply worrying that such is the grip held over the Parish Council by its Chair, that not a single councillor would challenge any of these behaviours. The Chair repeated claims he was cleared when that is simply not true. All councillors ignore correspondence which shows this. (see appendix B)

### **Current Practices**

Currently, the council has a working group, which meets behind closed doors without any transparency, which considers village wide planning matters. I have written and suggested that should be a committee. I have had no reply, so I sought one at a Parish Council meeting and no answer was given.

There is advice from the government on dealing with planning matters. Similarly, there is advice from other earnest bodies. Of course, there are also the Nolan Principals. What these all have in common, is the importance of openness and transparency. There are no circumstances where planning matters should be routinely and persistently dealt with behind closed doors.

At a national level, the public's appetite to turn a blind eye to the inappropriate governance practices has been utterly exhausted by a series of scandals over time.

Auditors are watchdogs not blood hounds. You have above and attached clear cut evidence of poor governance at Ashwell Parish Council. These practices are not accidental. I have endeavoured to raise these points in a serious and evidential way. I would expect that you would be failing in your duties if you did not raise these matters in your audit report or write a public interest report and also consider very carefully, whether or not any proportion of the Clerk's salary, which was associated with activity which is not lawful, was in itself lawful expenditure. You will see the Clerk was



associated with the withholding of information, a practice which is still going on now, (see appendix C) and of course, there is the issue of "guerilla planting" of plums.

The complaint I submitted regarding the Clerk's role in these matters was dated June 2023 (copy enclosed). As at the time of writing I have received no feedback on the outcome of that complaint.

I said at the start of this note that I believe there are issues with governance at Ashwell Parish Council. Quite apart from specific breaches evidenced, there is a culture of secrecy and an absence of declarations of interest and poor practice at handling complaints. Those who dare challenge this end up resigning or receiving personal abuse.

As appointed auditors, I feel you ought to be advised of the confirmed cases of governance breaches and be aware of ongoing risks that remain not least through ongoing behaviours.

Please confirm you have received this note and advise:-

- a. If Ashwell Parish Council advised you of these governance breaches.
- b. If you need any further information.
- c. How you intend to deal with this matter.

Incidentally, I expect the Clerk will say this all has to remain confidential – even from auditors charged with forming a view about governance and reporting on it. It is also being said, that I have an interest (which is ironic) and furthermore, that I am vexatious.

I look forward to hearing from you shortly.

Mobile no. [REDACTED]

Email: [REDACTED]

Best regards

[REDACTED]

clerk@ashwell.gov.uk

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**From:** clerk@ashwell.gov.uk  
**Sent:** 12 December 2024 17:19  
**To:** 'SBA'  
**Cc:** parishcouncil2023@ashwell.gov.uk  
**Subject:** RE: ASHWELL PARISH COUNCIL - OBJECTIONS TO 2023/24 AGAR - ELIGIBILITY DECISIONS

Dear [REDACTED]

We acknowledge receipt of the copy of your email to [REDACTED] (email dated 12<sup>th</sup> December 2024).

We confirm that [REDACTED] is on the Ashwell electoral register.

We will await further instructions from you once you have received a substantive response from [REDACTED] to your email.

Kind regards

[REDACTED]  
Clerk

Ashwell Parish Council  
01462 743706  
[www.ashwell.gov.uk](http://www.ashwell.gov.uk)  
Office at 6A Back Street, Ashwell  
Baldock, Herts SG7 5PE

**Opening Hours:**

Monday – Thursday  
9.30am – 2.30pm

The Parish Council office in Back Street is usually open Monday to Thursday mornings from 9.30 to 1.30. This may change during holiday periods so please phone to check if you want to save a wasted journey. There is always an emergency contact on the office answerphone if needed (01462) 743706.

General Data Protection Regulation: In accordance with the law, Ashwell Parish Council only collect a limited amount of information about you that is necessary for correspondence, information and service provision. Ashwell Parish Council do not use profiling, we do not sell or pass your data to third parties. Ashwell Parish Council do not use your data for purposes other than those specified. Ashwell Parish Council make sure your data is stored securely. Ashwell Parish Council delete all information deemed to be no longer necessary. Ashwell Parish Council constantly review our Privacy Policies to keep it up to date in protecting your data.

<https://www.ashwell.gov.uk/parish-council/roles-and-responsibilities/> See section 'For Data Protection and Freedom of Information'. (You can also request a copy of our policies at any time).

**From:** SBA <SBA@pkf-l.com>  
**Sent:** 12 December 2024 11:48



To: [REDACTED]  
Cc: SBA <SBA@pkf-l.com>; clerk@ashwell.gov.uk  
Subject: ASHWELL PARISH COUNCIL - OBJECTIONS TO 2023/24 AGAR - ELIGIBILITY DECISIONS

**Copied to the Council for information and as a request for confirmation of objector's electoral status**

Dear [REDACTED]

Thank you for your email of objection dated 5 August which was received by us as appointed auditors to the Council on 6 August 2024. Apologies for the delay in carrying out the eligibility decisions.

### **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 March 2023, 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 19 to 28 of AGN 04 provide guidance on determining whether an objection is eligible. We must have regard to that guidance.

Thus in order for your objections to be categorised as 'eligible' under Step 1 of the guidance issued by the National Audit Office, we must:

- Confirm that the objections were received by us during the Council's public rights period;
- Confirm that you have sent a copy of your objections and any attachments to the Council;
- Confirm that each objection contains the facts relating it to an item of account and/or a governance assertion on the 2023/24 AGAR;

- Confirm that each objection contains the grounds explaining why an item of account on the 2023/24 AGAR is alleged to be unlawful and/or why a governance assertion on the 2023/24 AGAR is alleged not to have been complied with by the Council; and
- Receive confirmation from the Council that you were a registered elector of the parish on the date that we received your objections.

## **Your objections**

You have objected to:

1. the failure of members to declare an interest in financial matters and other agenda items during the December 2022 meeting;
2. the failure of a member to leave the room during a conflicted agenda item about which they had already attempted to make a personal statement at the start of the meeting during the July 2023 meeting (Assertions 2 and 3);
3. the Council's failure to consider the outcome of an upheld code of conduct complaint against the Chair of the Council during the year, you assert that Section 28(11) of the Localism Act 2011 has been breached by the Council (Assertion 3);
4. the failure of members to declare interests during the year in relation to payments made to the Community Land Trust Network (Assertions 2 and 3, Box 6);
5. expenditure during the year on matters in relation to the 'guerilla planting' of plum trees (Boxes 4 and 6);
6. the alleged manipulation of the planning system by members of the Council;
7. the use by the Council of a Planning working group that does not hold public meetings or publish minutes of its meetings and cannot make decisions that bind a council, rather than a properly constituted Planning Committee; and
8. failure to provide access to information requested by a parishioner.

## **Our eligibility decisions**

Your objections were received by us during the Council's public rights period and have been copied to the Council. The items in Objections 2, 3, and 5 are all linked to governance assertions or items of account in the 2023/24 AGAR and the grounds for the objections have been explained; they would therefore be considered to be eligible in those respects. We will be in touch in due course with our decision regarding the acceptance of any eligible objections for further consideration.

We have assessed Objections 1, 6, and 7 as ineligible since they do not relate to a governance assertion or item of account on the 2023/24 AGAR. We have assessed Objection 8 as ineligible since the facts and grounds on which the objection relies have not been specified. We will consider whether in our view the ineligible objections have an impact on the 2023/24 AGAR or on our report on the AGAR before completing our limited assurance review of the AGAR.

## **Overview of the objection process, timescales and costs**

Please see below a brief explanation of the objection process for your information:

- Step 1 – eligibility:
  - Receipt of objections;
  - Assessment of objections against eligibility criteria;



- Notification of eligibility decisions (copied to Council – i.e. this email); and
- Confirmation of objector's electoral status.
- Step 2 – acceptance:
  - Assessment of eligible objections against acceptance criteria; and
  - Notification of acceptance decisions (copied to Council).
- Step 3 – consideration & decision:
  - Request for information including formal response from Council in respect of accepted objections (copied to objector);
  - Analysis of accepted objections and information received from Council;
  - Request for further clarification/information from objector and/or Council if required (copied to objector/Council);
  - Collation and redaction of material documents as appropriate;
  - Sharing of material documents if not previously shared with objector;
  - Analysis of comments received on material documents;
  - Determination of accepted objections;
  - Decision letter including statement of reasons issued to objector (copied to Council);
  - Statutory reporting issued to Council if appropriate (copied to objector); and
  - Appeal period if our decision is not to apply to the Courts regarding an alleged unlawful item of account (21 days).
- Following completion of the challenge work:
  - Completion of our limited assurance review of the AGAR
  - External auditor report, including any challenge related reporting matters, and certificate on 2023/24 AGAR issued to Council along with invoice for the limited assurance review and the additional work as a result of challenge correspondence received

We are required to make our best endeavours to complete Step 1 within a week of receipt, then Step 2 within a further month, then Step 3 within a further six months. Steps 1 and 2 have been severely delayed this year due to the unprecedented volume of objections and other challenge correspondence received during 2024, we apologise for the delays as a result of this. Where we are not able to complete Step 3 and decide the objection within six months, we will inform the objector and the authority. If we have not been able to conclude in the meantime, we will provide further updates on progress every three months until the objection is decided.

At this stage, we would like to remind both you and the Council of the need to ensure compliance with relevant data protection legislation (including the General Data Protection Regulations (GDPR)). This could include, for example, redacting personal information (such as the objector's name, address or other identifying information) from any subsequent publication or sharing of the objections and related correspondence.

Please note that all the costs of any additional work that we carry out as a result of challenge correspondence received are met by the Council (and therefore the local taxpayers through increased council tax). The costs are set by Smaller Authorities Audit Appointments Ltd (SAAA) and such work is carried out by an engagement lead at a cost to the authority of £355 per hour plus VAT, i.e. £2,485 per day plus VAT. If you wish to withdraw any or all of your objections to the AGAR, this can be done at any point in the process. We will still consider whether in our view the withdrawn objections have an impact on the 2023/24 AGAR or on our report on the AGAR before

completing our limited assurance review of the AGAR; however, the additional reporting stages of the process will be avoided and so the costs to the Council will be lower.

Kind regards



 | Director | Engagement Lead

**PKF**

sba@pkf-l.com

For and on behalf of

**PKF Littlejohn LLP**

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PKF Littlejohn LLP, Chartered Accountants

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