

RE: UPTON BISHOP PC - OBJECTIONS TO 2022/23 AGAR - NON-STATUTORY RECOMMENDATION AND ADDITIONAL FEES

From SBA <SBA@pkf l.com>

Date Thu 29/08/2024 15:02

To clerk@uptonbishop.gov.uk <clerk@uptonbishop.gov.uk>; SBA <SBA@pkf l.com>

Dear [REDACTED]

As you will have seen, we have issued the decision letter to the objector. He now has 21 days to appeal to the Courts regarding our decision not to apply to have the legal fees expenditure during 2022/23 declared as unlawful.

In the meantime, please add the following non-statutory recommendation to the next agenda for consideration:

**Recommendation made by the appointed auditors under s27(6) of the Local Audit and Accountability Act 2014:**

**Finding:** An allegation was made that Mr [REDACTED] was involved with the Council's banking arrangements in May 2022 prior to his co-option onto the Council, when he attempted to update the bank mandate for the three remaining councillors.

We note the Council's comments that Mr [REDACTED] was not involved in Council decision making at this time, nor did he have access to the accounts prior to his co-option onto the Council. Although the Council states that he was simply transporting documentation between former signatories and the bank, we found no delegated authority for dealing with the bank mandate within the Council minutes.

**Conclusion:** In our view, the Council may have breached GDPR in so instructing him.

**Recommendation:** The Council should ensure that it complies with all relevant data protection laws in future and should add this recommendation to the published reasons for responding 'No' to Assertion 3 on the 2022/23 AGAR.

Further to the completion of our challenge work, here is the analysis of the additional time charged until today. As we're sure that you will recognise, we have not charged all the time spent dealing with the challenge correspondence over the last twelve months – that would be a much higher number of hours, but have only charged time used to progress the work on the challenge file, equating to less than two days work to consider, determine and report on the objections and other information received.

The total time charged is shown below:

Grade	Hourly rate £	Hours to be billed	Total £
Engagement lead	355.00	14.95	5,307.25
			5,307.25
VAT @ 20%			1,061.45
<b>Total</b>			<b>6,368.70</b>

The invoice will be issued after the 21 day appeal period has passed.

Please contact us if you have any queries and thanks to you and [REDACTED] for all your help with the challenge process.

Kind regards

[REDACTED]

[REDACTED] | Head of Challenge | Engagement Lead

**PKF**

For and on behalf of PKF Littlejohn LLP

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<https://www.pkf-l.com/services/limited-assurance-regime>

Please note that my usual working days are Tuesday/Wednesday/Thursday

For and on behalf of

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