

**EXTRAORDINARY MEETING OF THE BODORGAN COMMUNITY  
COUNCIL.**

**Thursday, 14<sup>th</sup> September 2017 – 7pm.**

Minutes recorded by Mrs Christine Rogers.

**PRESENT:** Cllrs. Gwilym Looms (Chair), Dafydd Jones (Vice-Chair), Selwyn Williams, Andrew Hughes, Alwyn Rowlands, Gareth Evans, Myfyr Davies, Gwilym Davies.

County Councillor Peter Rogers, Mr Alun Foulkes.

The Chairman welcomed Mr Alun Foulkes and Mrs Rogers to the meeting.

1. **Apologies for absence:** Cllrs. Gwen Burns, Jeff Hughes, County Councillor Bryan Owen

2. **Declaration of Interest**

- a. To receive any declaration of interest from any Member in respect of any item of business. (Members will declare an interest in any financial association with the Council but may remain present).

Andrew Hughes – Tennant

Gareth Evans – Tennant

Alwyn Rowlands – Holds grass cutting contract

Dafydd Jones – Chair of Centre Managing Charity who can benefit from financial support

Myfyr Davies – son is a tenant

Gwilym Davies – close relative is a tenant

Gwilym Looms – grandson is a tenant

All the declarations were of a personal interest, which was not prejudicial at this meeting.

Thanks given by Chairman for attendance at such short notice. Thanks also given to Mrs Christine Rogers and Mr Alan Foulkes for their attendance.

3. **Exclusion of the Press and Public – to consider the adoption of the following –**

- a. “under Section 100 (A)(4) of the Local Government Act 1972, to exclude the press and the public from the meeting during discussion on the following grounds that it may involve the disclosure of exempt information as defined in Schedule 12A of the said Act”

DJ proposed and MD seconded – all agreed to the exclusion

4. **To approve the actions of the Chairman and Vice Chairman in appointing Mr Alun Foulkes to conduct a comprehensive audit of the council as recommended by the Internal Auditor, Mr John Roberts.**

Councillors happy that all guidelines have been followed prior to this meeting and approved the action.

Chairman thanked DJ for his work on this matter.

GE proposed approval, seconded by GD – all agreed to approval

5. **To receive the report of Mr Alun Foulkes on the serious financial issues relating to the Council’s business including serious statutory failings, due to apparent failings on the part of the Clerk.**

Mr Alun Foulkes briefly gave his background. AF explained that BDO have now taken over the contract as auditors, which had previously been held by Hacker Young. AF authorised to carry out audit by BDO.

AF is in receipt of the last 2 years’ of accounts from Bodorgan Community Council’s Clerk (BCC). These records consist of bank statements, cheque stubs and minutes for years 2015/16 and 2016/17.

AF stated that BCC accounts have not been audited for the last four years.

AF’s concerns are:

- Most serious breach is BCC does not appear to have had an insurance policy in place for the last two years. This affects the insurance of the cemetery, playground and all assets owned by BCC. Insurance needs to be up and running immediately. AF will follow this up with Zurich. DJ read out a list of assets, which was agreed by meeting as a true and complete record.
- There is no register of burials or graves and no record of payments associated with these. BCC responsible for keeping these records

not the church. BCC will need to get these records up-to-date as soon as possible. A new burial book will need to be started. AR offered to do this. BCC will need to produce an internment form to be sent to undertakers requesting all details of burial plus the relevant death certificate.

- Accounts have not been completed.
- 29 cheques had been written with 17 having no backup information ie invoices
- No records of income
- Information given was difficult to reconcile with bank statements. Clerk had not provided BCC with any notes internal or external.
- Clerk had not brought external auditing forms before BCC and therefore they have not been signed off by BCC or minuted for the last two years.
- BCC not registered for PAYE until July 2017.
- BCC does not have a risk assessment policy
- No obvious budget monitoring
- Nothing in writing to support BCC's precept (income and expenditure). BCC's ledger has not been seen by BCC since 2013 when present Clerk took over. AF has purchased a new ledger on behalf of BCC and has started to complete
- No end of year bank reconciliation statement
- On going problem with BCC's Clerk and the internal auditor. There are strict guidelines for this. Clerk appears not to have met the strict timetable for auditing. BCC stated they were not aware of the ten letters sent to the Clerk from previous auditor Hacker Young, or the six letters from the Welsh Auditor. Clerk had not informed BCC. Also question of a missing invoice for purchase of a Community Council computer not forthcoming. When relevant invoice received Welsh auditor Ian Hughes will sign off BCC's accounts for 2013/14 & 2014/15.
- All community council accounts should be published for public access on the website in September of each year. BCC have not done this for the last two years. Website out of date. BCC need to rectify this.
- Tenant's rents also identified as a problem. Records missing.

AF will inform BCC when audit is complete. AF stated that BCC is in a difficult situation and emphasised that each individual councillor is liable for BCC's failings. It was suggested that Finance be an Agenda item at the next meeting. AF suggested that BCC waits until Ian

Hughes and Alun Foulkes report to BDO is finalised before deciding on action to be taken.

Chairman thanked Alun Foulkes for this very informative report.

**6. To decide on how to move forward quickly to resolve the issues raised during item 5.**

Chairman will contact Clerk tonight explaining that BCC have just received AF's report and request immediate return of cheque book and all records of BCC from Clerk, ready for meeting on 19<sup>th</sup> September. GL will drive to collect if necessary. Clerk's email reply indicates Clerk not available until 15 September.

BCC have a meeting Tuesday 19<sup>th</sup> September. It was proposed at this meeting the Clerk will be told to produce **all** documents pertaining to Bodorgan Community Council within seven days of the meeting. Two designated community councillors will collect documents on a specified date.

If issues not resolved BCC may need to set up a staff sub-committee to deal with this matter. DJ cannot be a member as he carried out investigation. Should be chairman plus two other councillors.

Approval of these minutes to be deferred to a later meeting.

Minutes completed by Mrs Christine Rogers – 15 September 2017