

NORTH TAWTON TOWN COUNCIL

COUNCIL MEETING ON 7TH OCTOBER 2025

STATEMENT FOR AGENDA ITEMS 7 AND 8

AGAR Return for 2023/24

Council accounts are subject to External Audit by submission of AGAR Return to the External Auditors, PKF Littlejohn, Chartered Accountants in London, in June 2024 .

A member of the public (the Objector) raised a total of 17 Objections to the AGAR Return in July 2024. At the initial stages 13 of the Objections were ruled as ineligible for various reasons, leaving 4 Objections that were referred for further investigation, which has now been concluded.

Objection 1b

The Objector claimed that the Council budget for 2023/24 had been incorrectly set and monitored..

The Auditor concluded that there was no information to suggest the Council's process had not been followed.

The Auditor did not uphold this Objection

Objection 2a and 2e

These Objections related to the work on the car park lighting and the lighting on the path through Orchard Court.

2 invoices were paid for work in September 2023 which if taken together, exceeded the Clerk's delegated authority by £108.02 (VAT not included)

Subsequently further work was carried out in October 2023 and although the cost was within the Clerk's delegated authority the former Clerk omitted to report this to the Council.

The Auditor upheld this Objection but did not require the Council to take any further action. No Public Interest Report was required.

Objection 3b

This Objection related to the former Town Clerk not agreeing to pay for the hire of the *Community Centre for an event in February 2024.*

The Council stated that the correct procedure to secure Council support (a grant application) had not been followed by the Objector.

The Auditor did not uphold this Objection.

Costs of the AGAR Return and the investigation by the External Auditor.

The normal fee for processing and approving an AGAR Return for a small Local Authority is £420. However, due to the 17 Objections raised the Auditors have further charged the sum of £5,434.75 to investigate and provide a ruling.

The Auditors did advise that they did not charge the full amount of that they could have charged in respect of the time spent investigating the Objections to the AGAR 2023/24.