

## Explanatory Note TO PKF Littlejohn

Ref : DV0403 West Hill Parish Council - External Audit 2021-22

On behalf of the Parish Council I am writing an explanatory note to accompany the 2021-22 External Audit submission for West Hill Parish Council.

The Annual Governance Statement records the Council's self-assessment in which we note that a risk assessment was not carried out during the previous 12 months (point 5).

A Risk Assessment was

- carried out and minuted in in March 2021 (ref 21/083)
- carried out in February/March 2022 but not minuted at the April Council meeting.
- the Parish Council noticed this and included a corresponding item on the Agenda (4<sup>th</sup> May) for the next meeting. The Risk Assessment was considered and approved at the Council's meeting on 10th May 2022 Min 22/122

The 2021-22 risk assessment was undertaken in Feb/Mar-22 but the associated meeting minute was overlooked as the Council was focused on the reputational risk presented by a vexatious complainant. The complainant's correspondence, SAR, FOIs and threats of litigation has occupied a significant proportion of the Council's limited resources. West Hill Parish Council is a small Parish Council with 7 Cllrs and a part-time Clerk.

The 2021-22 Internal Audit

- praised the Councils financial controls and procedures
- noted the time spent during 2021-22 managing reputational risk
- No concerns were raised other than the Risk Assessment

West Hill Parish Council, Chairman and RFO acknowledged that a Risk Assessment was not minuted within 12 months and have taken steps to put in place procedures that will prevent this happening again. The Parish Council is confident that the necessary controls, risk assessment and insurance are in place.

Yours sincerely

*Anne Oliver*

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