



## PARISH OF GROUVILLE



<b>Minutes</b>	
<b><u>Minutes of the Parish Assembly</u></b> <b><u>Held in Grouville Parish Hall on</u></b> <b><u>Thursday, 8 June 2023 at 19:00</u></b>	
<b>PRESENT</b>	Mark A Labey – Connétable Albert Lamy – Senior Procureur du Bien Public Peter Le Cuirot – Procureur du Bien Public
<b>In Attendance</b>	Daryn Cleworth – Parish Secretary and Minutes  David Moehle – PKF bba, Partner Matthieu Corley – PKF bba, Audit Senior Manager
<b>Apologies</b>	Apologies were received from the following:  Peter Hargreaves Rev Helen Gunton Deputy Rose Binet Deputy Carolyn Labey Bernard Rebours
<b>Open Meeting</b>	Connétable Labey opened the meeting and welcomed everyone in attendance.  The Connétable pointed out the fire exits and asked the Parish Secretary to read out the convening notice.  The Connétable introduced Messrs David Moehle and Matthieu Corley from PKF bba and advised that they were in attendance this evening to answer any questions the Assembly may have on their audit processes.  The Connétable added that voting tonight will be carried out by a show of red voting cards that have been provided to those entitled to vote and everyone will be invited to hold aloft at the appropriate time.
<b>1. Approval of Minutes</b>	The Connétable asked for a proposer and seconder for the minutes of the meeting held on Wednesday, 17 May 2023.  The minutes were proposed by Anthony Powell and seconded by Treena Cummins and unanimously approved.
<b>2. To consider an alternative</b>	The Connétable introduced the second item on the agenda and reminded those present that, on 17 October 2022, the Parish

<p><b>proposal for auditing services received from PKF bba.</b></p>	<p>Assembly approved the appointment of Grant Thornton to continue in the role of Parish auditor for the year 2022/23. On 24 May 2023, the Parish received a quotation of £21,000 for Grant Thornton's services, which compares with a £9,500 quotation received from PKF bba.</p> <p>As the Assembly approved Grant Thornton as auditors at the Rates Assembly of 20 December 2022, the Connétable had to bring the matter back to the Assembly for further consideration as soon as a competitive quote had been received.</p> <p>The quote from PKF is for a 3 year period, subject to annual RPI. Any changes in the Parish's practices that impact PKF's auditing services will not result in an increase in their fees during that 3 year period.</p> <p>Connétable Labey asked for questions from the floor.</p> <p>Caroline Anderson asked if the Assembly was asked in October 2022 to appoint an auditor for the following year without knowing how much the quote was. The Connétable replied yes. Mrs Anderson replied that she hoped a note was being made that this should never have been the case and the Assembly should never be approached to approve a contract without knowing how much it is going to cost. The Connétable responded that this was a process followed by all parishes, to which Mrs Anderson replied that it didn't make it right. She further asked whether Grant Thornton were on a rolling contract and how long they had been the Parish's auditors for. Connétable Labey replied that Grant Thornton were not on a rolling contract and they had been auditing for the Parish for eight years.</p> <p>Mark Dawson directed his question at Messrs Meolhe and Corley of PFK bba and said that he had ascertained from the previous years' auditor that the accounts were not compiled in conformity with IRS standards. His question was whether any accounts drawn up by PKF bba would conform to IRS standards. David Moehle replied that none of the parishes compile their accounts to this standard and that there is no requirement by law to do so. The reason why parishes tend not to is because IRS standards set strict rules for certain transactions, particularly when recognising assets. Mr Moehle added that the process was similar to auditing trusts, which do not follow a published standard.</p> <p>Mr Dawson followed up his question by asking whether Mr Moehle felt it appropriate to mention in the accounts that they do not conform. Mr Moehle replied that PKF may choose to include something known as an emphasis of matter, where it is pointed out that a standard isn't followed, however, they wouldn't qualify on that by expressing a negative opinion. He did say that, whilst they may include a paragraph to say that a standard practise wasn't</p>
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	<p>followed, he couldn't state that they definitely will. Mr Dawson responded that if the paragraph isn't included then he will be raising the question at the given time.</p> <p>Mark Houze asked if the financial review that was currently being undertaken by the Parish is likely to impact the audit at all?</p> <p>Connétable Labey replied that the process is ongoing and certain elements will affect the audit. The Connétable has tasked the Working Group to consider the position of showing assets and depreciation, for example, which would have an impact on the audit.</p> <p>With no further questions forthcoming, the Connétable asked for a proposer and a seconder to adopt PKF bba as the Parish's auditors for 2022/23. Mark Dawson proposed, with David Cummins seconding and the vote was carried with nil votes against and one abstention.</p>
<b>1. Meeting Closed</b>	The Connétable closed the meeting at 19:14.