

## **ENNERDALE AND KINNISIDE PARISH COUNCIL**

### **NOTICE OF SERIOUS FINANCIAL GOVERNANCE CONCERNS**

Dear Councillors and Clerk,

I am writing to issue the Council with formal notice of serious financial and governance concerns which, in my view, must be considered before the Council approves, signs, publishes or submits its Annual Governance and Accountability Return for 2025/26.

This notice concerns the Council's handling of the disputed removal of two elected councillors, Paul and Nancy Rowson, under section 85 of the Local Government Act 1972, the subsequent election, and the associated cost to parish taxpayers, understood to be approximately £3,000.

In summary, my concern is that the Council:

- a. failed to take necessary and adequate steps to verify that the alleged disqualification of the two councillors was valid in law; and
- b. failed, as a corporate body, to formally authorise the publication of the vacancy notices, despite the apparent absence of any Standing Order provision allowing that decision to be delegated.

I am also concerned that elements of this process appear to have taken place despite views expressed by Cumberland Council's Monitoring Officer which were contrary to the course adopted by the Parish Council.

In my view, these matters raise serious questions as to whether the Council followed proper governance, legal and procedural safeguards. I further contend that those failures contributed to an avoidable election and unnecessary public expense of approximately £3,000, contrary to the Council's own financial governance obligations.

These matters are directly relevant to the Council's Annual Governance Statement, including but not limited to the Council's assertions concerning:

1. whether it has put in place arrangements for effective financial management and internal control;
2. whether it took all reasonable steps to comply with its responsibilities under laws, regulations and proper practices;
3. whether it properly assessed and managed significant risks and potential liabilities; and
4. whether it properly managed records, transparency, decision-making and accountability.

All of these matters are directly relevant to declarations the Council is required to make in its Annual Governance Statement. The Council should not, in my view, approve affirmative governance assertions unless it has first considered these matters openly and recorded clear reasons for its conclusions.

As the Clerk is aware, a fully detailed submission has been sent to the Internal Auditor. The Internal Auditor has confirmed that she had completed the internal audit before receiving that submission. She has also indicated that she may advise the Council to consider whether further audit work is appropriate in light of the issues raised.

I therefore ask that this notice be circulated to all councillors and addressed by the full Council at the Parish Council meeting on 19 May 2026, before consideration of Agenda items 16 to 20 concerning the AGAR.

In particular, I ask that the Council considers whether it should:

- A. defer approval of the AGAR pending further review;
- B. qualify or amend any relevant Annual Governance Statement assertions;
- C. obtain further independent audit, legal or governance advice before approval; or
- D. record detailed reasons why it considers the relevant assertions can nevertheless properly be answered "Yes".

If the Council decides to approve the AGAR without qualification, I ask that the minutes record:

- i. that this notice was considered before approval;
- ii. the specific AGAR assertions considered;
- iii. the reasons why the Council concluded that the relevant assertions could nevertheless properly be answered "Yes"; and
- iv. whether the Council obtained, or considered obtaining, additional audit, legal or governance advice before approval.

For the avoidance of doubt, parishioners have the right to place the full matter before the appointed External Auditor during the statutory public rights period and to make the matter public as one of legitimate interest to parish electors. Whether that becomes necessary will depend substantially on the Council's handling of the AGAR and the statements it approves.

Please note I am not adopting a scattergun approach and I am not seeking to pursue this issue with individual councillors. I have circulated this notice to all members due to the short time before the next Parish Council meeting, this affects the declarations of all councillors as well as the council as a whole and in addition 2 of the councillors were not in position when these events occurred.

Yours faithfully,

Nancy Rowson  
Ennerdale Bridge.

15<sup>th</sup> May 2026