An Assembly of the Principals and Electors of the Parish of St Mary was held at St Mary’s Parish Hall on Thursday 5th July 2018 at 8.00pm to conduct the following business:

1. Receive and if approved, adopt the Minutes of the Parish Assembly held on 22nd March 2018
2. To Appoint Auditors to audit the 2018 Parish Accounts due to the retirement of the previous auditor.

The Connétable, Mr John Le Bailly opened the meeting by welcoming all and the Assistant Parish Secretary read the notice convening the meeting.

Apologies were received from Jurat Geoffrey Grime, Daniel Reed, Peter Le Liard and Hugh Durell

1. The Minutes of the Parish Assembly held on July 5th were considered. There being no matters arising, their adoption was proposed by Mrs Cynthia Cotillard and seconded by Deputy David Johnson and carried unanimously.

2. To Appoint Auditors to audit the 2018 Parish Accounts due to the retirement of the previous auditor.

Discussion

The Constable explained that it was recommended, by the Royal Court from the last Visite Royale that an independent Auditor be appointed. An initial meeting has taken place with Alex Picot with a view to audit and preparation of the accounts for 2018. The Constable mentioned that Alex Picot came highly recommend and that 9 other Parishes used the firm to audit their accounts, therefore they were familiar with the setup, of the Parishes.

The Constable asked if there were any questions with regard to appointing them as auditors for this year’s accounts.

Discussion took place whether they were to prepare the accounts as well as audit them, the cost involved, how it compared to other Parishes and also whether other quotes had been obtained from different accountancy firms

The Constable explained that the year-end was 30th April and that the 2018 accounts were partly prepared, but needed to be finalised and then audited. The cost of this was
approximately £3000 to prepare the Accounts and a further £4000 to Audit the Accounts using the same firm. A fee proposal could then be made for the following year once the work involved was known although they would however need to be reappointed for the 2019 accounts, if desired.

The Constable informed parishioners that no other quotes had been asked for, the reason for this was that Alex Picot came highly recommended and therefore he had gone on the recommendation of the other nine Parish’s/Constables who had gone through the process already. The Constable said that there was a tight deadline to hold the Rates Meeting in September and for this reason he didn’t want to delay the process further.

There was some concern raised from the floor that the Parish was moving from having an honorary accountant to having a professional accountant and auditor in one fell swoop, without competitive prices having been obtained. It was questioned why no attempt had been made to find another person to prepare the Accounts on an honorary basis. The point was also raised that St Mary had a very small budget compared to other parishes which meant that any additional expenditure had to be very carefully considered. The Constable reiterated that Alex Picot came highly recommended by other Parishes who had gone through the process already and for this reason didn’t want to delay the process further as they are on a tight deadline for the rates meeting in September.

After further discussion, it was suggested that the Parish go ahead with Alex Picot this year with Alex Picot and then reassess the situation next year, obtaining other quotes if necessary.

Juliette Gallichan said she had been asked by Hugh Durell to clarify that he had not been the Honorary Auditor but had prepared the accounts as the Honorary Accountant for over twelve years. She advised the recommendation that a professional Auditor be appointed came sometime after the Visite Royale and as she agreed this was prudent, she had started discussions with the Procureurs, the Accountant and Alex Picot immediately. She then advised that at the time of the handover to the new Constable, she had explained that following her initial discussions with Alex Picot, it had been suggested by them that as there was no budget for the audit of the 2018 accounts, they should be prepared in-house as usual and that a figure to cover the 2019 audit could be included in the budget.

The Constable reiterated that Alex Picot was happy to prepare the accounts this year but Deputy Johnson intervened and said that this was not for Alex Picot to decide, but the Parishioners themselves. It was noted that the Agenda did not mention the appointment of accountants.

Martin De Gruchy proposed that Alex Picot be appointed to audit the 2018 Parish Accounts and this was Seconded by Shirley De Gruchy.

Juliette Gallichan suggested that the Meeting consider a counterproposal not to appoint an Auditor for 2018 but instead to appoint an Auditor for the 2019 accounts as previously discussed.
The Constable asked if there was a proposer for the motion that no Auditor is appointed for 2018 and instead an Auditor is appointed for 2019. He noted Juliette Gallichan, with Andrew Baudains as Seconder.

The vote was taken on the second proposal first, with nine persons in favour and six against, therefore the original proposal fell away.

The Constable then informed the parishioners that the first proposition failed against the counter proposition.

The Constable then thanked Hugh Durell in his absence for the work he had done over the past years in preparing the Accounts on an honorary basis.

A question was asked why the Approval of Minutes of the Parish Electoral Assembly held on 11th April 2018 had not been on the Agenda and it was noted that they would be on the next Agenda.

There being no further business, the Connétable formally closed the meeting and thanked all for attending.

Signed.................................. Connétable Date 20-08-18