

Mrs K Gilbert  
Stoke Gabriel Parish Council  
BY EMAIL

Our ref DV0340  
SAAA SB08090  
ref  
sba@pkf-littlejohn.com  
Email

24 September 2019

Dear Mrs Gilbert

**Stoke Gabriel Parish Council  
Annual limited assurance review for the year ended 31 March 2019**

We have commenced our review of the Annual Governance & Accountability Return (AGAR) for Stoke Gabriel Parish Council for the year ended 31 March 2019 but cannot formally complete it. Please refer to our external auditor report and certificate (Section 3 of the AGAR Part 3) which is included for your attention as another attachment to the email containing this letter along with a copy of Sections 1 and 2.

The external auditor report details any matters arising from the review to date. The smaller authority must consider these matters and decide what, if any, action is required.

The Accounts and Audit Regulations 2015 (SI 2015/234) set out what you must do at the conclusion of the review. In advance of the formal conclusion, we have provided the attached documents. The authority should use this interim external auditor report and certificate and:

- Prepare a "Notice of audit" which details the rights of inspection, in line with the statutory requirements. We attach a pro forma notice you may use for this purpose. It also states that the audit has not yet been completed.
- Publish the "Notice" along with the uncertified AGAR (Sections 1, 2 & 3) before 30 September, which must include publication on the smaller authority's website.
- Keep copies of the AGAR available for purchase by any person on payment of a reasonable sum.
- Ensure that Sections 1, 2 and 3 of the published AGAR remain available for public access for a period of not less than 5 years from the date of publication.

**Fee**

We enclose our fee note for the review, which is in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd.

If there are additional charges itemised on your fee note, these have arisen where either we were required to issue chaser letters and/or exercise our statutory powers due to a failure to provide an AGAR; or we had

to seek clarification and/or correction to supporting documentation due to a mistake or omission by the smaller authority; or it was necessary for us to undertake additional work.

**Please return the remittance advice with your payment, which should be sent to: PKF Littlejohn LLP, Ref: Credit Control (SBA), 2<sup>nd</sup> Floor, 1 Westferry Circus, Canary Wharf, London, E14 4HD.** Please include the reference DV0340 or Stoke Gabriel Parish Council as a reference when paying by BACS.

**Please note that only those authorities with 'open' challenge correspondence (in respect of which we have yet to finish our additional work), may receive an additional invoice with the final report and certificate. Those authorities who have received this uncertified report for another reason will not receive a further invoice. Please settle the enclosed invoice on receipt of your final report and certificate.**

### Timetable for 2019/20

Next year we plan to set a submission deadline for the return of the completed AGAR Part 3 and associated documents (or Certificate of Exemption) in the usual way and this is expected to be Monday 29 June 2020.

It is anticipated that the instructions will be sent out during March 2020 in line with current practice, subject to arrangements for the 2019/20 AGARs and Certificates of Exemption being finalised by SAAA. Our instructions will cover any changes about which smaller authorities need to be aware.

In line with the Accounts and Audit Regulations 2015:

- The smaller authority must inform the electorate of a single period of 30 working days during which public rights may be exercised. This information **must be published at least the day before** the inspection period commences;
- The inspection period **must** include the first 10 working days of July 2020, i.e. 1 to 14 July inclusive. In practice this means that public rights may be exercised:
  - at the earliest, between Wednesday 3 June and Tuesday 14 July 2020; and
  - at the latest, between Wednesday 1 July and Tuesday 11 August 2020.

If there are any changes to the above arising from updates to the statutory requirements, you will be notified in good time.

In order to assist you in this process, we plan to include a pro forma template notice with a suggested inspection period on our website, as in previous years. On submitting your AGAR and associated documentation, as was the case for this year, we will need you to either confirm that the suggested dates have been adopted or inform us of the alternative dates selected.

Yours sincerely



PKF Littlejohn LLP

**Stoke Gabriel Parish Council**  
**Notice of the audit and right to inspect the Annual Return**  
**Annual Return for the year ended 31 March 2019**

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

<p>1. The audit of accounts for <b>Stoke Gabriel Parish Council</b> for the year ended 31 March 2019 has been carried out but cannot be completed for the reasons stated in the auditor's certificate. The accounts have been published.</p> <p>2. The Annual Governance &amp; Accountability Return is available for inspection by any local government elector of the area of <b>Stoke Gabriel Parish Council</b> on application to:</p> <p>(a) _____          _____          _____          _____</p> <p>(b) _____          _____</p> <p>3. Copies will be provided to any local government elector on payment of £____(c) for each copy of the Annual Governance &amp; Accountability Return.</p> <p>Announcement made by: (d) _____</p> <p>Date of announcement: (e) _____</p>	<p>Notes</p> <p>This notice and Sections 1, 2 &amp; 3 of the AGAR must be published by 30 September. <b>This must include publication on the smaller authority's website.</b></p> <p>(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR</p> <p>(b) Insert the hours during which inspection rights may be exercised</p> <p>(c) Insert a reasonable sum for copying costs</p> <p>(d) Insert the name and position of person placing the notice</p> <p>(e) Insert the date of placing of the notice</p>
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Mrs K Gilbert  
Stoke Gabriel Parish Council  
BY EMAIL

PKFL ref DV0340  
SAAA ref SB08090  
Invoice no SB20193298

VAT no: GB 440 4982 50

Email [sba@pkf-littlejohn.com](mailto:sba@pkf-littlejohn.com)

24 September 2019

## INVOICE

Professional services rendered in connection with the following:

Limited assurance review of Annual Governance & Accountability Return for year ended 31 March 2019	£300.00
Additional charges (where applicable) as detailed on attached appendix A	£0.00
Additional fees (where applicable) as detailed by separate cover	£0.00
<b>TOTAL NET</b>	<b>£300.00</b>
VAT @ 20%	£60.00
<b>TOTAL PAYABLE</b>	<b>£360.00</b>

### PAYMENT IS DUE ON RECEIPT OF INVOICE

**For payments by cheque, please return the remittance advice with your payment to:  
PKF Littlejohn LLP, Credit Control (SBA), 2<sup>nd</sup> Floor, 1 Westferry Circus, Canary Wharf,  
London E14 4HD**

**For payments by credit transfer, our bank details are:-**

**HSBC Bank plc Sort Code: 40-02-31**

**Account number: 11070797**

**Account Name: PKF Littlejohn LLP**

**Please include DV0340 or Stoke Gabriel Parish Council as the reference.**

**For account queries, contact [creditcontrol@pkf-littlejohn.com](mailto:creditcontrol@pkf-littlejohn.com).**

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