

Mrs M Smith
Warbleton Parish Council
The Firs
Barley Mow Lane
Punnets Town
Heathfield
TN21 9DJ

Our Ref ES0103
Your Ref SB08959
Email sba@pkf-littlejohn.com

15 July 2019

Dear Mrs Smith

**Warbleton Parish Council
Outstanding information for the year ending 31 March 2019**

The Local Audit and Accountability Act 2014 (the Act) requires that the accounts of smaller authorities are made up each year to 31 March. Warbleton Parish Council is required by law:

- to prepare Accounting Statements for the year ended 31 March 2019 in the form required by proper practices¹ (the Annual Governance and Accountability Return – AGAR);
- to approve and publish the AGAR including the Accounting Statements;
- to provide for the exercise of public rights of inspection.

Unless the smaller authority certifies itself as exempt from the requirement to have the AGAR reviewed by the external auditor, it is also required to submit the AGAR Part 3 to its appointed external auditor for review. We are the appointed auditors to Warbleton Parish Council and have yet to obtain the approved AGAR Part 3 and associated documentation so that the review process may commence.

It is possible that Warbleton Parish Council has certified itself exempt, but has failed to inform us of this. To be exempt from review, the Local Audit (Smaller Authorities) Regulations 2015 require that the smaller authority certify itself exempt, but also to notify the specified person that they have done so (Regulation 6). The specified person, currently Smaller Authority Audit Appointments Ltd (SAAA), has contractually agreed that appointed auditors will be responsible for receiving notification by way of a completed Certificate of Exemption.

As we have not yet received any notification of exemption, we are required to proceed on the basis that Warbleton Parish Council is not exempt with regard to the 2017–18 AGAR.

We refer to our instructions communicated to you on 28 March 2018 and available on our website in which we set out the information to be submitted to us for our review of the Annual Return of Warbleton Parish Council for the year ended 31 March 2019.

¹ Proper practices are set out in Governance and Accountability for Smaller Authorities in England, which is approved by the Joint Panel on Accounting Guidance (JPAG) and published jointly by the Society of Local Council Clerks (SLCC), the National Association of Local Councils (NALC), and the Association of Drainage Authorities (ADA).

The submission date by which we were due to receive your signed and completed AGAR and specified supporting information (or certificate of exemption, if appropriate) was 01 July 2019. The submission deadline has now passed and we have yet to receive any information from you. Please complete and return the relevant documents as set out in our detailed instructions so we may complete our review procedures.

As set out in our instructions, this chaser letter gives rise to an administration charge of £40 plus VAT for active smaller authorities, which will be included in the invoice sent to you with the signed External Auditor Report for those authorities subject to our review, or following submission of the exemption certificate for exempt authorities. A further chaser letter to active smaller authorities will attract the same standard charge. If an AGAR Part 3 or exemption certificate, as appropriate, is still not submitted, we will then consider exercising our additional powers, with a minimum of a £200 charge for the issue of statutory recommendations or public interest reports regarding failure to submit an AGAR Part 3 or exemption certificate, as appropriate.

We therefore urge you to submit the relevant documents for your smaller authority by return to avoid future additional costs accruing to the smaller authority.

Yours sincerely

A handwritten signature in black ink, appearing to read 'PKF Littlejohn LLP', with a stylized flourish at the end.

PKF Littlejohn LLP