

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

Our Ref ES0103
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29 July 2019

Dear Chair

**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 2018–19 AGAR. This means that if the authority does not provide us with either an approved AGAR Part 3 or notify us that they have certified themselves as exempt by , we will need to consider exercising our additional public reporting powers.

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).

In the first instance this would mean issuing a recommendation under Schedule 7 of the Act that the authority supplies us with either an approved AGAR Part 3 or notification of exemption. Following the issue of the recommendation, the authority would then be required to hold a public meeting within one month to discuss and agree its response to the auditor.

Please note that once such a recommendation is issued, Warbleton Parish Council will not be able to certify itself exempt in relation to the 2019–20 AGAR and will be required to submit it to the auditor for review irrespective of whether, in response to the recommendation, the authority supplies either the AGAR Part 3 or notification of exemption for 2018–19.

We refer to our instructions communicated to your authority in the last week of March 2019 and available on our website, in which we set out the information to be submitted to us for our review of the AGAR of Warbleton Parish Council for the year ended 31 March 2019. The submission date by which we were due to receive your signed and completed AGAR and specified supporting information was 01 July 2019. We wrote to your Clerk again on 15 July 2019 chasing for these documents. The submission deadline has passed and we have yet to receive any information from your smaller authority. We may also have attempted to make contact with the Clerk via telephone and/or email.

It is possible that the contact information that we hold regarding your smaller authority is incorrect. Therefore, we would appreciate your assistance in confirming that we hold the correct contact details. (For local councils, this letter is also copied to the Monitoring Officer of the local authority, the NALC County Association and the SLCC Branch Secretary who may be able to check that contact details are correct.)

The limited assurance approach for all smaller authorities with an annual turnover below £6,500,000 is designed to minimise the burden and cost of external scrutiny. This is difficult to achieve if unnecessary correspondence is required. Please arrange for the immediate completion and return of the relevant documents as set out in our detailed instructions so we may commence our review procedures. **If we do not receive a response to this letter within 21 days, we will consider exercising our formal powers by issuing a written recommendation under Schedule 7 of the Act.**

As was the case with our first chaser letter and in accordance with the terms set out in our instructions, this second chaser letter also 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. If an AGAR Part 3 or exemption certificate, as appropriate, is still not submitted, and we exercise our additional powers, please note that there is 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 look forward to receiving either your approved AGAR Part 3, or notification that the authority has certified itself exempt within 21 days of the date of this letter.

Yours sincerely



PKF Littlejohn LLP

cc Monitoring Officer, NALC County Association and SLCC Branch Secretary (local councils only)