

LOCAL COUNCILS IN ENGLAND

Cliffe and Cliffe Woods Parish Council

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

Mrs A Jack
17 Graveney Close
Cliffe Woods
Rochester
Kent
ME3 8LB

RECEIVED
25 AUG 2011

Audit Commission
2nd Floor
Aspinall Close
Middlebrook
Horwich
Bolton
BL6 6QQ

Dear Mrs Jack

23 August 2011

COMPLETION OF THE ANNUAL AUDIT

We have completed work on your 2010/11 audit and enclose your certified Annual Return for the financial year ending on 31 March 2011.

You now need to consider whether you need to take any action in response to our audit certificate and report.

External Auditor's Certificate and Report

Our external audit certificate and opinion is in Section 3 of the Annual Return. If there are any issues arising from the audit, they are included in the External Auditor's Report in Section 3.

The Council must consider any issues in our report and decide whether any action should be taken to ensure an unqualified opinion in future years.

Usually, the action required should be obvious. For further guidance, please refer to *Governance and Accountability for Local Councils A Practitioners' Guide (England) 2010* which is produced by NALC/SLCC.

The Accounts and Audit (England) Regulations 2011 (SI 2011 No 817)

You also need to comply with the Accounts and Audit (England) Regulations 2011 which sets out what you must do at the conclusion of the audit.

Regulation 13 (4) [Signing, approval and publication of accounting statements] and Regulation 16 [Notice of conclusion of audit] require you to:

- display a notice for a period of at least 14 days stating that the audit has been completed and that the Annual Return is available for inspection by local government electors;
- provide a statement of rights conferred on local government electors by section 14 of the Audit Commission Act 1998;
- provide details of how local government electors may exercise their rights to inspect the Annual Return; and
- publish or display your Annual Return.

The Annual Return fulfils the requirements of the Regulations where these refer to the income and expenditure account and the statement of balances

What should you do?

- Prepare the Notice of Conclusion of Audit and Right to Inspect the Annual Return (a pro forma notice is attached).
- Put the completed notice in a prominent place for at least 14 days. You may also display the certified Annual Return, if this is your chosen method of publication.
- Keep evidence that this has been done to support compliance with the exercise of electors' rights, which forms part of the Annual Governance Statement.

Other matters

Our invoice for the work carried out will be sent to you shortly. Please settle this promptly.

If you sent any surplus documents with your Annual Return, I am returning them with this letter. We only require those documents requested in the notice of audit letter. Please do not send additional documents unless we have asked for them specifically. Please note, we will not return surplus documents in future years because of the extra administrative costs involved.

Yours sincerely



Thomas Kelly
Audit Manager
Audit Commission

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