

Ms A Griffiths
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Cliffsend Village Hall
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Kent
CT12 5JH

Our ref KE0063
SAAA SB02076
ref
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Email

30 September 2019

Dear Ms Griffiths

Cliffsend 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 Cliffsend 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), 2nd Floor, 1 Westferry Circus, Canary Wharf, London, E14 4HD. Please include the reference KE0063 or Cliffsend 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