



Ms Beth Joule  
Parbold Parish Council

**DDI:**  
+44 (0)20 7516 2200

**Email:**  
sba@pkf-l.com

**Date:**  
16 August 2023

**Our Ref:**  
LA0163

**SAAA Ref:**  
SB06600

**Parbold Parish Council**  
**Completion of the limited assurance review for the year ended 31 March 2023**

Dear Ms Joule

We have completed our review of the Annual Governance & Accountability Return (AGAR) for Parbold Parish Council for the year ended 31 March 2023. Please find our external auditor report and certificate (Section 3 of the AGAR Form 3) included for your attention as an attachment to the email containing this letter along with a copy of Sections 1 and 2 of the AGAR, on which our report is based.

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

**Action you are required to take at the conclusion of the review**

The Accounts and Audit Regulations 2015 (SI 2015/234) set out what you must do at the conclusion of the review. In summary, you are required to:

- Prepare a "Notice of conclusion 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 (a Word version is available on request).
- Publish the "Notice" along with the certified AGAR (Sections 1, 2 & 3) before 30 September, which must include publication on the smaller authority's website. (Please note that when the statute and regulations were amended in 2014 and 2015, they did not include a requirement for the length of time for which that the "Notice" must be published. The previous statute required 14 days; but it is now up to the authority to make this decision).
- 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, on page 4 of this attachment, for the limited assurance review, which is in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd which can be found at <https://saaa.co.uk/fees.html>. This fee is statutory, must be paid and is due immediately on receipt of invoice, please arrange for this to be paid **at the earliest opportunity**.

Additional charges are itemised on the fee note, where applicable. These arise where either:

- we have had to issue chaser letters and/or exercise our statutory powers due to a failure to provide an AGAR by the submission deadline; 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), 5<sup>th</sup> Floor, 15 Westferry Circus, Canary Wharf, London, E14 4HD.** Please include the reference LA0163 or Parbold Parish Council as a reference when paying by BACS.

## Timetable for 2023/24

Next year we plan to set a submission deadline for the return of the completed AGAR Form 3 and associated documents (or Certificate of Exemption) in the usual way and this is expected to be Monday 1 July 2024. It is anticipated that the instructions will be sent out during March 2024, subject to arrangements for the 2023/24 AGARs and Certificates of Exemption being finalised by Smaller Authorities' Audit Appointments Limited (SAAA). Our instructions will cover any changes about which smaller authorities need to be aware.

- 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 2024, i.e. 1 to 12 July inclusive. In practice this means that public rights may be exercised:
  - at the earliest, between Monday 3 June and Friday 12 July 2024; and
  - at the latest, between Monday 1 July and Friday 9 August 2024.

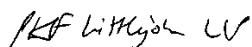
As in previous years, in order to assist you in this process we plan to include a pro forma template notice with a suggested inspection period on our website. On submitting your AGAR and associated documentation, as was the case for this year, we will need you to either confirm that the suggested dates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

We would like to draw your attention to a change within the Practitioners' Guide 2023 which is mandatory for the 2023/24 period. Paragraph 1.26 relates to the requirements in relation to Assertion 3 and states '*Email management - every authority should have an email account that belongs to the council and to which the council has access – this ideally would be a .gov.uk or .org.uk address or could be an address linked to the council website.*' In order to answer yes to Assertion 3 in the 2023/24 Annual Governance Statement the local authority should ensure that it has an email address that complies with this requirement and if it does not already it should do so urgently.

## Feedback on 2022/23

Please note that if you wish to provide feedback, our satisfaction survey template can be used, which is available on our website on this page: <https://www.pkf-l.com/services/limited-assurance-regime/useful-information-and-links/>

Yours sincerely



PKF Littlejohn LLP

## Parbold Parish Council

### Notice of conclusion of audit

#### Annual Governance & Accountability Return for the year ended 31 March 2023

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

Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
<p>1. The audit of accounts for <b>Parbold Parish Council</b> for the year ended 31 March 2023 has been completed and the accounts have been published.</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> The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.</p>
<p>2. The Annual Governance &amp; Accountability Return is available for inspection by any local government elector of the area of <b>Parbold Parish Council</b> on application to:</p> <p>(a) _____          _____          _____          _____</p> <p>(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>3. Copies will be provided to any person on payment of £_____ (c) for each copy of the Annual Governance &amp; Accountability Return.</p>	<p>(c) Insert a reasonable sum for copying costs</p>
<p>Announcement made by: (d) _____</p>	<p>(d) Insert the name and position of person placing the notice</p>
<p>Date of announcement: (e) _____</p>	<p>(e) Insert the date of placing of the notice</p>



Ms Beth Joule  
Parbold Parish Council

**Our ref** LA0163

**SAAA Ref** SB06600

**Invoice No.** SB20230708

**VAT No.** GB 440 4982 50

**Email:** sba@pkf-l.com

**Date:** 16 August 2023

## INVOICE

Professional services rendered in connection with the following:

Limited assurance review of Annual Governance & Accountability Return for year ended 31 March 2023	£315.00
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>£315.00</b>
VAT @ 20%	£63.00
<b>TOTAL PAYABLE</b>	<b>£378.00</b>

**THIS IS A STATUTORY FEE WHICH MUST BE PAID. PAYMENT IS DUE ON RECEIPT OF INVOICE**

The fees and charges are in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd which can be found at <https://saaa.co.uk/fees.html>

**For payments by cheque, please return the remittance advice with your payment to:  
PKF Littlejohn LLP, Credit Control (SBA), 5<sup>th</sup> Floor, 15 Westferry Circus, Canary Wharf, London E14 4HD**

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

**HSBC Bank plc  
Address: 1-3 Bishopsgate, London, EC2N 3AQ  
Sort Code: 40-02-31  
Account number: 11070797  
Account Name: PKF Littlejohn LLP  
Please include LA0163 or Parbold Parish Council as the reference.**

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

**PKF Littlejohn LLP**  
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Canary Wharf, London  
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