PKF Littlejohn LLP

Accountants &
business advisers

Mr R Bell
Silkstone Parish Council
8 The Meadows
Silkstone Common
S75 4SG

Our ref SY0068
SAAA ref SB07548

Email sba@pkf-littlejohn.com

28 October 2020

Dear Mr Bell

Silkstone Parish Council
Completion of the limited assurance review for the year ended 31 March 2020

We have completed our review of the Annual Governance & Accountability Return (AGAR) for Silkstone Parish Council for the year ended 31 March 2020. Please find the external auditor report and certificate (Section 3 of the AGAR Part 3) included for your attention as another attachment to the email containing this letter along with a copy of Sections 1 and 2, on which our report is based.

The external auditor report and certificate detail 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) as amended by the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404) 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.
- Publish the "Notice" along with the certified AGAR (Sections 1, 2 & 3) before 30 November, which must include publication on the smaller authority's website. This deadline has been extended from 30 September 2020 for 2019/20 only as a result of the restrictions imposed by the government to prevent the spread of Covid-19. (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 the "Notice" must be published. There is no requirement for the "Notice" to be publicly accessible for 5 years, as there is for the AGAR and the external auditor report and certificate. 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.

PKF Littlejohn LLP, Chartered Accountants. A list of members' names is available at the above address. PKF Littlejohn LLP is a limited liability partnership registered in England and Wales No. OC342572. Registered office as above. PKF Littlejohn LLP is a member firm of the PKF International Limited family of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms.

Fee

We enclose our fee note for the review, which is in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd. 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 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), 5th Floor, 15 Westferry Circus, Canary Wharf, London, E14 4HD.** Please include the reference SY0068 or Silkstone Parish Council as a reference when paying by BACS.

Timetable for 2020/21

The timetable for this year was exceptional due to the impact of Covid-19. 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 Thursday 1 July 2021. It is anticipated that the instructions will be sent out during March 2021, subject to arrangements for the 2020/21 AGARs and Certificates of Exemption being finalised by SAAA. Our instructions will cover any changes about which smaller authorities need to be aware.

The timetable amendments introduced as a result of the exceptional Covid-19 circumstances apply to 2019/20 only. The arrangements for next year are expected to revert to those set out in the Accounts and Audit Regulations 2015 but if there are any changes arising from updates to the statutory requirements, you will be notified in good time.

- 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 2021, i.e. 1 to 14 July inclusive. In practice this means that public rights may be exercised:
    - at the earliest, between Thursday 3 June and Wednesday 14 July 2021; and
    - at the latest, between Thursday 1 July and Wednesday 11 August 2021.

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.

Feedback on 2019/20

Please note that if you wish to provide feedback, our satisfaction survey template can be used, which is available on our website: https://www.pkf-littlejohn.com/sites/default/files/24_satisfaction_survey_2019-20.docx

Yours sincerely

PKF Littlejohn LLP

PKF Littlejohn LLP

Silkstone Parish Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2020

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

Accounts and Audit Regulations 2015 (SI 2015/234)

Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404)

	Notes
1. The audit of accounts for **Silkstone Parish Council** for the year ended 31 March 2020 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 November. **This must include publication on the smaller authority's website.** 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.
2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of **Silkstone Parish Council** on application to:	
(a) _____	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR
(b) _____	(b) Insert the hours during which inspection rights may be exercised
3. Copies will be provided to any person on payment of £____ (c) for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) _____	(d) Insert the name and position of person placing the notice
Date of announcement: (e) _____	(e) Insert the date of placing of the notice

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Our ref SY0068
SAAA ref SB07548
Invoice no: SB20202197

VAT no: GB 440 4982 50

Email sba@pkf-littlejohn.com

28 October 2020

INVOICE

Professional services rendered in connection with the following:

Limited assurance review of Annual Governance & Accountability Return for year ended 31 March 2020	£400.00
Additional charges (where applicable) as detailed on attached appendix A	£0.00
Additional fees (where applicable) as detailed by separate cover	£0.00
TOTAL NET	£400.00
VAT @ 20%	£80.00
TOTAL PAYABLE	£480.00

PAYMENT IS DUE ON RECEIPT OF INVOICE

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

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

HSBC Bank plc Sort Code: 40-02-31
Account number: 11070797
Account Name: PKF Littlejohn LLP
Please include SY0068 or Silkstone Parish Council as the reference.

For account queries, contact creditcontrol@pkf-littlejohn.com.

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