



Ms Joanna Hazlewood
Holbrook Parish Council
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Email:
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Date:
25 July 2024

Our Ref:
SF0202

SAAA Ref:
SB04361

Holbrook Parish Council
Completion of the limited assurance review for the year ended 31 March 2024

Dear Ms Hazlewood

We have completed our review of the Annual Governance & Accountability Return (AGAR) for Holbrook Parish Council for the year ended 31 March 2024. 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.

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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://www.saaa.co.uk/audit-fees/>. 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), 5th Floor, 15 Westferry Circus, Canary Wharf, London, E14 4HD. Please include the reference SF0202 or Holbrook Parish Council as a reference when paying by BACS.

Timetable for 2024/25

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 Tuesday 1 July 2025. It is anticipated that the instructions will be sent out during March 2025, subject to arrangements for the 2024/25 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. The period must be **exactly** 30 working days, please do not set public rights dates that cover a longer period. 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 2025, i.e. 1 to 14 July inclusive. In practice this means that public rights may be exercised:
 - at the earliest, between Tuesday 3 June and Monday 14 July 2025; and
 - at the latest, between Tuesday 1 July and Monday 11 August 2025.

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 2023/24

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 LV

PKF Littlejohn LLP

Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of

HOLBROOK PARISH COUNCIL – SF0202

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2023/24

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

None

3 External auditor certificate 2023/24

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

25/07/2024


Holbrook Parish Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2024

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

Section 16 of the Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
<p>1. The audit of accounts for Holbrook Parish Council for the year ended 31 March 2024 has been completed and the accounts have been published.</p>	<p>This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. 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.</p>
<p>2. The Annual Governance & Accountability Return including the auditor's certificate and opinion is available for inspection and copying by any local government elector of the area of Holbrook Parish Council on application to:</p>	
<p>(a) <u>Jo Hazlewood</u> <u>4 Shepherds Lane, The Street</u> <u>Holbrook, IP9 2QA</u> <u>clerk@holbrookparishcouncil.gov.uk</u></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) <u>10am - 1pm Mons - Fridays</u></p>	<p>(b) Insert the hours during which inspection rights may be exercised</p>
<p>3. Copies will be provided to any local government elector of the area on payment of £____ (c) for each copy of the Annual Governance & Accountability Return.</p>	<p>(c) Insert a reasonable sum for copying costs</p>
<p>Announcement made by: (d) <u></u></p>	<p>(d) Insert the name and position of person placing the notice</p>
<p>Date of announcement: (e) <u>1st August 2024</u></p>	<p>(e) Insert the date of placing of the notice</p>