

Mr B Galopin
Borough Green Parish Council
PO Box 635
Sevenoaks
Kent
TN13 8HB

Our ref KE0032
SAAA ref SB01049

Email sba@pkf-l.com

26 November 2020

Dear Mr Galopin

**Borough Green 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 Borough Green 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.

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 KE0032 or Borough Green 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.

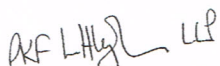
- The smaller authority must inform the electorate of a single period of 30 working days during which public rights may be exercised. This information **must be published at least the day before** the inspection period commences;
- The inspection period **must** include the first 10 working days of July 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 on this page: <https://www.pkf-l.com/services/limited-assurance-regime/useful-information-and-links/>

Yours sincerely



PKF Littlejohn LLP

Borough Green 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
<p>1. The audit of accounts for Borough Green Parish Council for the year ended 31 March 2020 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 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.</p>
<p>2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Borough Green Parish Council on application to:</p>	
<p>(a) <u>Parish Clerk</u> <u>Borough Green Parish Council</u> <u>PO Bbx 635 Sevenoaks</u> <u>TN13 9UX</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) _____ _____ _____</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 £ <u>1.00</u> (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>B. GALOPIN</u></p>	<p>(d) Insert the name and position of person placing the notice</p>
<p>Date of announcement: (e) <u>24/03/2021</u></p>	<p>(e) Insert the date of placing of the notice</p>

Mr B Galopin
Borough Green Parish Council
PO Box 635
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TN13 8HB

Our ref: KE0032
SAAA ref: SB01049
Invoice no: SB20203752

VAT no: GB 440 4982 50

Email: sba@pkf-l.com

26 November 2020

INVOICE

Professional services rendered in connection with the following:

Limited assurance review of Annual Governance & Accountability Return for year ended 31 March 2020	£600.00
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	£600.00
VAT @ 20%	£120.00
TOTAL PAYABLE	£720.00

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 KE0032 or Borough Green Parish Council as the reference.

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

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Section 3 – External Auditor Report and Certificate 2019/20

In respect of

Borough Green Parish Council – KE0032

1 Respective responsibilities of the body and the auditor

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 2020; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2019/20

Except for the matters reported below, 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.

The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR:

- Information received from the smaller authority indicates cancelled cheques totalling £300 and £454 for the current and prior years, respectively, have been included as income in Section 2, Box 3. These items should have been netted off from the relevant expenditure rather than shown as income. Box 3 for the should therefore read £31,381 and £52,202 for the current and prior years, respectively, with a corresponding reduction in Boxes 4, 5 and/or 6, depending on the nature of the original payments.

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

None

3 External auditor certificate 2019/20

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 2020.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

26/11/2020

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2019/20 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)