$$WTSTART1/!ACREF="DV0197"/!E=ideparishclerk@gmail.com/!EF=sba@pkf-littlejohn.co.uk/!EFN=PKF Littlejohn LLP/!ES="DV0197 2023/24 AGAR Section 3 External Auditor Report"/$$

|  |  |
| --- | --- |
| Mrs Imelda Liversage  Ide Parish Council  20 Little Johns  Cross Hill  Exeter  Devon  EX2 9PJ | **DDI:**  +44 (0)20 7516 2200    **Email:**  sba@pkf-l.com    **Date:**  18 September 2024 |
|  | **Our Ref:**  DV0197 |
|  | **SAAA Ref:**  SB04623 |
|  |  |

**Ide Parish Council**

**Completion of the limited assurance review for the year ended 31 March 2024**

Dear Mrs Liversage

We have completed our review of the Annual Governance & Accountability Return (AGAR) for Ide

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 sthe AGAR, on which our report is based.

The external auditor report and certificate details any matters arising from the review. The smaller authority must publish these documents immediately and at the next meeting consider the final external auditor report 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 2024 , 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.

**PKF Littlejohn LLP**

15 Westferry Circus, Canary Wharf, London

## E14 4HD

PKF Littlejohn LLP, Chartered Accountants. A list of members’ names is available at the address below. PKF Littlejohn LLP is a limited liability partnership registered in England and Wales No. OC342572. Registered office at 15 Westferry Circus, London E14 4HD. PKF Littlejohn LLP is a **T: +44 (0)20 7516 2200** member of PKF Global, the network of member firms of PKF International Limited, each of which is a separate and independent legal entity and does

not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm(s). **www.pkf-l.com**

2

# 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 DV0197 or Ide 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:

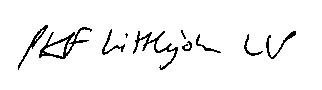
o at the earliest, between Tuesday 3 June and Monday 14 July 2025; and o at the latest, between Tuesday 1 July and Monday 11 August 2025.

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/usefulinformation-and-links/

Yours sincerely



PKF Littlejohn LLP

**www.pkf-l.com**

3

**Ide 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 |
| 1. | The audit of accounts for **Ide Parish Council** for the year ended 31 March 2024 has been completed and the accounts have been published. | 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. |
| 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 **Ide Parish Council** on application to: |  |
| (a) | Mrs Mel Liversage RFO  20 Little Johns Cross Hill EXETER EX2 9P  Ideparishclerk@gmail.com 0139259024 | (a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR |
| (b) | By Appointment  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | (b) Insert the hours during which inspection rights may be exercised |
| 3. | Copies will be provided to any local government elector of the area on payment of £20\_\_\_ (c) for each copy of the Annual Governance & Accountability Return. | (c) Insert a reasonable sum for copying costs |
| Announcement made by: (d) Mrs Mel Liversage \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | (d) Insert the name and position of person placing the notice |
| Date of announcement: (e) 24 September 2024 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | (e) Insert the date of placing of the notice |

**www.pkf-l.com**

|  |  |
| --- | --- |
| Mrs Imelda Liversage  Ide Parish Council  20 Little Johns  Cross Hill Exeter  Devon  EX2 9PJ | **Our ref** DV0197    **SAAA Ref** SB04623    **Invoice No.** SB20242310    **VAT No.** GB 440 4982 50 |

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

**Date:** 18 September 2024

# INVOICE

Professional services rendered in connection with the following:

Limited assurance review of Annual Governance & Accountability Return for year

ended 31 March 2024 £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

TOTAL NET

£315.00

£63.00

£378.00

VAT @ 20%

TOTAL PAYABLE

## 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://www.saaa.co.uk/audit-fees/

**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**

**Address: 1-3 Bishopsgate, London, EC2N 3AQ**

**Sort Code: 40-02-31**

**Account number: 11070797 Account Name: PKF Littlejohn LLP**

**Please include DV0197 or Ide Parish Council as the reference.**

**For account queries, contact sba@pkf-l.com**

**PKF Littlejohn LLP**

15 Westferry Circus, Canary Wharf, London

### E14 4HD

PKF Littlejohn LLP, Chartered Accountants. A list of members’ names is available at the address below. PKF Littlejohn LLP is a limited liability partnership registered in England and Wales No. OC342572. Registered office at 15 Westferry Circus, London E14 4HD. PKF Littlejohn LLP is a **T: +44 (0)20 7516 2200** member of PKF Global, the network of member firms of PKF International Limited, each of which is a separate and independent legal entity and does

not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm(s). **www.pkf-l.com**

|  |  |
| --- | --- |
| Mrs Imelda Liversage  Ide Parish Council  20 Little Johns  Cross Hill Exeter  Devon  EX2 9PJ | **Our ref** DV0197    **SAAA Ref** SB04623    **Invoice No.** SB20242310    **VAT No.** GB 440 4982 50 |

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

**Date:** 18 September 2024

# REMITTANCE ADVICE

Professional services rendered in connection with the following:

Limited assurance review of Annual Governance & Accountability Return for year

ended 31 March 2024 £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

TOTAL NET

£315.00

£63.00

£378.00

VAT @ 20%

TOTAL PAYABLE

## 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://www.saaa.co.uk/audit-fees/

**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**

**Address: 1-3 Bishopsgate, London, EC2N 3AQ**

**Sort Code: 40-02-31**

**Account number: 11070797**

**Account Name: PKF Littlejohn LLP**

**Please include DV0197 or Ide Parish Council as the reference.**

**For account queries, contact sba@pkf-l.com**

**PKF Littlejohn LLP**

15 Westferry Circus, Canary Wharf, London

### E14 4HD

PKF Littlejohn LLP, Chartered Accountants. A list of members’ names is available at the address below. PKF Littlejohn LLP is a limited liability partnership registered in England and Wales No. OC342572. Registered office at 15 Westferry Circus, London E14 4HD. PKF Littlejohn LLP is a **T: +44 (0)20 7516 2200** member of PKF Global, the network of member firms of PKF International Limited, each of which is a separate and independent legal entity and does

not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm(s). **www.pkf-l.com**