

clerk@fernwood-pc.co.uk

To: SBA
Subject: RE: NT0069 2019/20 AGAR Section 3 External Auditor Report

Best wishes,

Marion Fox Goddard
Parish Clerk
Fernwood Parish Council
Email: clerk@fernwood-pc.co.uk
Tel: 01636 613024



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From: SBA <SBA@pkf-l.com>
Sent: 09 October 2020 12:21
To: clerk@fernwood-pc.co.uk
Cc: SBA <SBA@pkf-l.com>
Subject: RE: NT0069 2019/20 AGAR Section 3 External Auditor Report

Dear Ms Fox Goddard

Thank you for your email. We note your comments. We are required to raise an other matter regarding the delay due to the requirements of Regulation 12. However in the circumstances if the Council feel they have met the requirements of Assertion 4 when completing the AGAR next year we would **not** raise an except for matter in respect of a 'Yes' response. This is on the basis that whilst we fully appreciate the difficulties arising as a result of coronavirus restrictions, the smaller authority needs to consider the requirements of the Accounts and Audit Regulations 2015, when setting the date for the approval of the AGAR in relation to the public rights period in future years and this has now been drawn to your attention.

We are not able to reissue our report, however please feel free to publish this email alongside our report. We will place a copy of this email on file.

Kind regards

SBA Team
PKF
sba@pkf-l.com

For and on behalf of
PKF Littlejohn LLP
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London E14 4HD
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PKF Littlejohn LLP, Chartered Accountants

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From: clerk@fernwood-pc.co.uk <clerk@fernwood-pc.co.uk>

Sent: 09 October 2020 10:27

To: SBA <SBA@pkf-l.com>

Subject: RE: NT0069 2019/20 AGAR Section 3 External Auditor Report

Importance: High

Good morning,

Thank you for coming back to me. I see what you are saying but can you not see that the advice that you gave in your email dated April 22nd has caused the confusion here? To quote 'the only requirement is that the 30-working day period for the exercise of public rights should start on or before the first working day of September, i.e. on or before 1 September 2020'

I read your email and followed what you have said. The people of Fernwood have been given the 30-working day period for the exercise of public rights so I think it is unfair for you to make my Council report it hasn't done this when your advice has caused the confusion.

Best wishes,

Marion Fox Goddard
Parish Clerk
Fernwood Parish Council

Email: clerk@fernwood-pc.co.uk

Tel: 01636 613024



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From: SBA <SBA@pkf-l.com>
Sent: 09 October 2020 09:11
To: clerk@fernwood-pc.co.uk
Cc: SBA <SBA@pkf-l.com>
Subject: RE: NT0069 2019/20 AGAR Section 3 External Auditor Report

Dear Ms Fox Goddard

Thank you for your email. Whilst the requirement to include the common period of the first 10 working days of July was removed for this year, Regulation 12 is still applicable.

Regulation 12 (3) of the Accounts and Audit Regs 2015 (signing and approval of the statement of accounts for Category 2 authorities) requires the Responsible Financial Officer **as soon as practicable** after the date on which the authority complies with regulation 12 (2c) (re. accounts approved and signed following meeting) to do the following on behalf of the smaller authority:

- (a) **commence the period for the exercise of public rights** in accordance with regulation 14 and regulation 15; and
- (b) notify the local auditor of the date on which that period was so commenced.

The AGAR was approved 15 June 2020 but the public rights period did not commence until 3 August 2020.

We trust this addresses your query.

Kind regards

SBA Team
PKF
sba@pkf-l.com

For and on behalf of
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PKF Littlejohn LLP, Chartered Accountants

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From: clerk@fernwood-pc.co.uk <clerk@fernwood-pc.co.uk>

Sent: 08 October 2020 14:06

To: SBA <SBA@pkf-l.com>

Subject: RE: NT0069 2019/20 AGAR Section 3 External Auditor Report

Importance: High

Good afternoon,

Thank you for these documents.

In your additional comments on the section 3 you have stated:

‘ note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as amended by SI 2020/404 the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 as it failed to make proper provision during the year 2020/21 for the exercise of public rights, since the time lapse between approval of the AGAR and the commencement of the public rights period of 39 days was excessive. As a result, the smaller authority must answer ‘No’ to Assertion 4 of the Annual Governance Statement for 2020/21 and ensure that it makes proper provision for the exercise of public rights during 2021/22’.

I have gone back to your email dated 22/4/20 (NT0069- 2019/20 AGAR PKF Littlejohn instructions re external audit), where your company stated the following:

- SI 2020/404 The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 This SI amends the deadline by which the Annual Governance Statement and Statement of Accounts of the Annual Governance and Accountability Return (AGAR) together with any certificate or opinion issued by the local auditor must be published from 30 September 2020 to 30 November 2020. Previously there was a requirement for all smaller authorities to have a common period for the exercise of public rights, being the first 10 working days of July. Under the new regulations there is no requirement for a common period for the exercise of public rights. Smaller authorities are still required to set a period for this purpose, but the only requirement is that the 30-working day period for the exercise of public

rights should start on or before the first working day of September, i.e. on or before 1 September 2020. This SI was issued on 7 April and is effective from 30 April 2020.

The public have been given 30-working day period for the exercise of public rights and we have followed your instruction from the email dated 22/4/20 so I'm not clear why we must answer no to assertion 4 for the annual governance statement for 2020/21. Please can you clarify.

Best wishes,

Marion Fox Goddard
Parish Clerk
Fernwood Parish Council
Email: clerk@fernwood-pc.co.uk
Tel: 01636 613024

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-----Original Message-----

From: PKF Littlejohn LLP <sba@pkf-littlejohn.co.uk>
Sent: 18 September 2020 09:00
To: Ms Marion Fox Goddard <clerk@fernwood-pc.co.uk>
Subject: NT0069 2019/20 AGAR Section 3 External Auditor Report

This email was sent to: clerk@fernwood-pc.co.uk

Dear Sir/Madam

Following the completion of our review, please find the following documents attached:

- One document containing our completion letter, a Notice of Conclusion of Audit template and our fee invoice;
- If relevant to your smaller authority, a pdf explaining additional charges in excess of the standard fee;
- A pdf of Sections 1 & 2 of the Annual Governance & Accountability Return (AGAR) on which our report is based; and
- A pdf of Section 3 of the AGAR (our External Auditor Report and Certificate).

Please note if your smaller authority falls in the £1 - £25,000 banding, you will have been charged the minimum fee of £200 (plus any administrative charges if relevant) plus VAT for having a limited assurance review in accordance with the scale of fees for reporting years 2017/18 to 2021/22. These fees are set by the Smaller Authorities' Audit Appointments Limited and can be found using this link <http://www.localaudits.co.uk/fees.html>

Please do not reply to this email address; instead please contact us using the email address given below if you have any queries regarding this information.

Kind regards

SBA Team
For and on behalf of PKF Littlejohn LLP
T +44 (0) 20 7516 2200
sba@pkf-littlejohn.com