



Ms H Phillips
Carlton Parish Council

DDI:
+44 (0)20 7516 2200

Email:
sba@pkf-l.com

Date:
09 February 2023

Our Ref:
NY0115

SAAA Ref:
SB01691

Carlton Parish Council
Completion of the limited assurance review for the year ended 31 March 2022

Dear Ms Phillips

We have completed our review of the Annual Governance & Accountability Return (AGAR) for Carlton Parish Council for the year ended 31 March 2022. On 28 September 2022, we issued an 'interim' report in respect of our review of Carlton Parish Council's AGAR for the year ended 31 March 2022. We explained the reasons that we were unable to certify completion of the review at that time. We are now able to certify completion of the review. The final external auditor report and certificate is 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, and a copy of our 'interim' Section 3 report. The smaller authority must 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 AGAR (Sections 1, 2 & 3) and our attached final report and certificate before 30 September (or as soon as possible where this date has passed), 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 that 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 (Sections 1, 2 & 3) and the attached final report and certificate available for purchase by any person on payment of a reasonable sum.
- Ensure that Sections 1, 2 and 3, plus the attached final report and certificate, 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, 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://saaa.co.uk/fees.html>. This fee is statutory which 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 NY0115 or Carlton Parish Council as a reference when paying by BACS.

Feedback on 2021/22

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-l.com/services/limited-assurance-regime/useful-information-and-links/>.

Yours sincerely



PKF Littlejohn LLP

Carlton Parish Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2022

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

Accounts and Audit Regulations 2015 (SI 2015/234)

1. The audit of accounts for Carlton Parish Council for the year ended 31 March 2022 has been completed and the accounts have been published. 2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Carlton Parish Council on application to: (a) _____ _____ _____ _____ (b) _____ _____ _____ 3. Copies will be provided to any person on payment of £_____ (c) for each copy of the Annual Governance & Accountability Return. Announcement made by: (d) _____ Date of announcement: (e) _____	Notes 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. (a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR (b) Insert the hours during which inspection rights may be exercised (c) Insert a reasonable sum for copying costs (d) Insert the name and position of person placing the notice (e) Insert the date of placing of the notice
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Ms H Phillips
Carlton Parish Council

Our ref NY0115

SAAA Ref SB01691

Invoice No. SB20223986

VAT No. GB 440 4982 50

Email: sba@pkf-l.com

Date: 09 February 2023

INVOICE

Professional services rendered in connection with the following:

Limited assurance review of Annual Governance & Accountability Return for year ended 31 March 2022	£400.00
Additional charges (where applicable) as detailed on attached appendix A	£40.00
Additional fees (where applicable) as detailed by separate cover	£0.00
TOTAL NET	£440.00
VAT @ 20%	£88.00
TOTAL PAYABLE	£528.00

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://saaa.co.uk/fees.html>

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 NY0115 or Carlton Parish Council as the reference.

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



PKF Littlejohn LLP
15 Westferry Circus,
Canary Wharf, London
E14 4HD

T: +44 (0)20 7516 2200
www.pkf-l.com



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Carlton Parish Council

Our ref NY0115
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Invoice No. SB20223986
VAT No. GB 440 4982 50
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