

## Associated Papers NPC for Meeting on 9<sup>th</sup> August 2023

### Agenda Item 155    Dispensations

If there is an item on this agenda for which you have a pecuniary interest you will not be able to take part in any of the discussions or vote on a resolution. However, if you wish the council to consider your request for dispensation, you need to **write to the Clerk ahead of the meeting** stating your reasons why you should be given a dispensation.

### Agenda Item 158a    RFO Report

#### Unity Receipts & Payments 2023 / 2024

Date	Details	Power	Receipts	Payments	
13/07/23	Sudbury Town Council - Comm Wardens Additional cost of hours carried forward	Localism Act 2011 ss 1 to 8	0.00	28.63	Y
13/07/23	Sudbury Town Council - Comm Wardens £15 hours for 2023 / 2024 & Mileage costs for 2022 / 2023	Localism Act 2011 ss 1 to 8	0.00	970.51	Y
13/07/23	ElanCity - mounting bars	Localism Act 2011 ss 1 to 8	0.00	81.67	Y
31/07/23	ICO - Data Protection	Localism Act 2011 ss 1 to 8	0.00	35.00	Y
09/08/23	SALC - Cllr Cole training	Localism Act 2011 ss 1 to 8	0.00	72.00	
09/08/23	Sudbury Town Council - Post mix for bench & bin	Localism Act 2011 ss 1 to 8	0.00	55.20	
09/08/23	Flowers Groundcare - Grass & Hedge cutting June & July	Localism Act 2011 ss 1 to 8	0.00	150.00	
09/08/23	PKF Littlejohn - External Audit	Localism Act 2011 ss 1 to 8	0.00	252.00	

**Agenda Item 158b External Audit Report**

As circulated by email to you on 27<sup>th</sup> July 2023, PKF Littlejohn has now concluded the annual external audit for the year ending 31<sup>st</sup> March 2023.

Mr Dave Crimmin  
Newton Parish Council  
Cragston  
Sudbury Road  
Newton  
Sudbury  
Suffolk  
CO10 0QH

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**Email:**  
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**Date:**  
27 July 2023

**Our Ref:**  
SF0286

**SAAA Ref:**  
SB06174

**Newton Parish Council  
Completion of the limited assurance review for the year ended 31 March 2023**

Dear Mr Crimmin

We have completed our review of the Annual Governance & Accountability Return (AGAR) for Newton Parish Council for the year ended 31 March 2023. 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.

## 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, 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), 5<sup>th</sup> Floor, 15 Westferry Circus, Canary Wharf, London, E14 4HD.** Please include the reference SF0286 or Newton Parish Council as a reference when paying by BACS.

## Timetable for 2023/24

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 Monday 1 July 2024. It is anticipated that the instructions will be sent out during March 2024, subject to arrangements for the 2023/24 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. 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 2024, i.e. 1 to 12 July inclusive. In practice this means that public rights may be exercised:
  - at the earliest, between Monday 3 June and Friday 12 July 2024; and
  - at the latest, between Monday 1 July and Friday 9 August 2024.

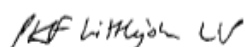
As in previous years, in order to assist you in this process we plan to include a pro forma template notice with a suggested inspection period on our website. On submitting your AGAR and associated documentation, as was the case for this year, we will need you to either confirm that the suggested dates have been adopted or inform us of the alternative dates selected.

We would like to draw your attention to a change within the Practitioners' Guide 2023 which is mandatory for the 2023/24 period. Paragraph 1.26 relates to the requirements in relation to Assertion 3 and states 'Email management - every authority should have an email account that belongs to the council and to which the council has access – this ideally would be a .gov.uk or .org.uk address or could be an address linked to the council website.' In order to answer yes to Assertion 3 in the 2023/24 Annual Governance Statement the local authority should ensure that it has an email address that complies with this requirement and if it does not already it should do so urgently.

## Feedback on 2022/23

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

### Section 3 - External Auditor's Report and Certificate 2022/23

In respect of **Newton Parish Council - SF0286**

#### 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 2023; 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 2022/23

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.

#### 3 External auditor certificate 2022/23

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

None.

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 2023.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature

PKF Littlejohn LLP

Date

25/07/2023

**Agenda Item 160 Allotments Transfer**

On the 2<sup>nd</sup> August 2023, I sent the trail of recent emails between BWB and Cllr Schwenk / myself. If we receive the solicitor's report ahead of the meeting I will circulate to you.