

Marldon Parish Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2021

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

Accounts and Audit Regulations 2015 (SI 2015/234)

<p>1. The audit of accounts for Marldon Parish Council for the year ended 31 March 2021 has been completed and the accounts have been published.</p> <p>2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Marldon Parish Council on application to:</p> <p>(a) <u>Rick Watt</u> <u>clerk@marldonparishcouncil.gov.uk</u> <u>Marldon Village Hall Porch, Village Rd, Littleport</u> <u>CB3 1ST</u></p> <p>(b) <u>Available online</u></p> <p>3. Copies will be provided to any person on payment of £ <u>1</u> (c) for each copy of the Annual Governance & Accountability Return.</p> <p>Announcement made by: (d) <u>[Signature]</u></p> <p>Date of announcement: (e) <u>30.09.21</u></p>	<p>Notes</p> <p>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.</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) Insert the hours during which inspection rights may be exercised</p> <p>(c) Insert a reasonable sum for copying costs</p> <p>(d) Insert the name and position of person placing the notice</p> <p>(e) Insert the date of placing of the notice</p>
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30/09/2021, 13:14

Marldon Parish Council

Marldon Parish Council


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

Sent: Tue, 29 Jun, 2021 at 14:28

To: clerk@marldonparishcouncil.gov.uk

Cc: SBA

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Dear Ms Watt

Further to our telephone conversation I can confirm that I have amended the submission deadline to 16 July and we look forward to receiving the AGAR Part 3 and supportir

Kind regards

Lia Twiner

SBA Team

PKF

sba@pkf-l.com

External Auditors
PKF Littlejohns

Appealed Certificate
"except for" matters
28.09.21.

Section 3 – External Auditor Report and Certificate 2020/21

In respect of

Marldon Parish Council – DV0240

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 2021; 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 2020/21

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 smaller authority has not addressed the 'except for' matters raised by the external auditor when qualifying the prior year annual return. 'Section 2, Box 8 does not agree to the bank reconciliation. The figure in Box 8 should read £29,252'.

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:

- Section 2, the bank reconciliation does not cast. The figure in Box 8 based on the bank reconciliation given should read £70,024. There is also a £55 difference between stated figure in Box 8 (£87,961) and the stated figure in Box 7 (£87,906) despite the fact that the smaller authority maintains a receipts and payments basis and so the figures should match. An explanation for this difference has not been provided.
- The figures in Section 2, Boxes 6 and 7 of the prior year comparative column do not agree to the prior year final signed AGAR and insufficient explanation was provided when requested.

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

We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2021/22 for the exercise of public rights, since the period for the exercise of public rights did not include the first 10 working days of July. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2021/22 and ensure that it makes proper provision for the exercise of public rights during 2022/23.

The smaller authority should ensure that it has regard to the level of reserves held when considering future precept requests. Any earmarked reserves should be considered and formally approved by the smaller authority.

3 External auditor certificate 2020/21

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 2021.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature



Date

27/09/2021

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