

Ms L Waude
Askern Town Council
Alexander House
High Street
Askern
DONCASTER
DN6 0AB

Our ref SY0004
Your ref SB00368

Email sba@pkf-littlejohn.com

28 September 2018

Dear Ms Waude

Askern Town Council
Annual limited assurance review for the year ended 31 March 2018

We have commenced our review of the Annual Governance & Accountability Return (AGAR) for Askern Town Council for the year ended 31 March 2018 but cannot formally complete it. Please refer to our external auditor report and certificate (Section 3 of the AGAR Part 3) which is included for your attention as another attachment to the email containing this letter along with a copy of Sections 1 and 2.

The external auditor report details any matters arising from the review to date. The smaller authority must consider these matters and decide what, if any, action is required.

The Accounts and Audit Regulations 2015 (SI 2015/234) set out what you must do at the conclusion of the review. In advance of the formal conclusion, we have provided the attached documents. The authority may wish to use this interim external auditor report and certificate and:

- Prepare a "Notice 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. It also states that the audit has not yet been completed.
- Publish the "Notice" along with the uncertified AGAR (Sections 1, 2 & 3) before 30 September, which must include publication on the smaller authority's website.
- 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 for the review, which is in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd.

If there are additional charges itemised on your fee note, these have arisen where either we were required to issue chaser letters and/or exercise our statutory powers due to a failure to provide an AGAR; or we had

to send the AGAR back for correction due to a mistake or omission by the smaller authority; or we had to seek clarification and/or correction to supporting documentation due to a mistake or omission by the smaller authority; or it was necessary for us to undertake additional work; or we had to send back documentation that was not requested.

Please return the remittance advice with your payment, which should be sent to: PKF Littlejohn LLP, Ref: Credit Control (SBA), 2nd Floor, 1 Westferry Circus, Canary Wharf, London, E14 4HD. Please include the reference SY0004 or Askern Town Council as a reference when paying by BACS.

Please note that only those authorities with 'open' challenge correspondence (in respect of which we have yet to finish our additional work), may receive an additional invoice with the final report and certificate. Those authorities who have received this uncertified report for another reason will not receive a further invoice. Please settle the enclosed invoice on receipt of your final report and certificate.

Timetable for 2018/19

Next year we plan to set a submission deadline for the return of the completed AGAR Part 3 and associated documents (or Certificate of Exemption) in the usual way and this is expected to be no earlier than Monday 10 June 2019, i.e. 10 weeks after the year end.

It is anticipated that the instructions will be sent out during March 2019 in line with current practice, subject to arrangements for the 2018/19 AGARs and Certificates of Exemption being finalised by SAAA. Our instructions will cover any changes about which smaller authorities need to be aware.

In line with the Accounts and Audit Regulations 2015:

- 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 2019, 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 2019; and
 - at the latest, between Monday 1 July and Friday 9 August 2019.

If there are any changes to the above arising from updates to the statutory requirements, you will be notified in good time.

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, as in previous years. 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.

Yours sincerely



PKF Littlejohn LLP

Askern Town Council
Notice of the audit and right to inspect the Annual Return
Annual Return for the year ended 31 March 2018

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 Askern Town Council for the year ended 31 March 2018 has been carried out but cannot be completed for the reasons stated in the auditor's certificate. 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 Askern Town Council on application to:</p> <p>(a) _____ _____ _____ _____</p> <p>(b) _____ _____</p> <p>3. Copies will be provided to any local government elector on payment of £____(c) for each copy of the Annual Governance & Accountability Return.</p> <p>Announcement made by: (d) _____</p> <p>Date of announcement: (e) _____</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.</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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PKFL ref SY0004
 AC ref SB00368
 Invoice no SB201803831
 VAT no: GB 440 4982 50

Email sba@pkf-littlejohn.com

28 September 2018

INVOICE

Professional services rendered in connection with the following:

Limited assurance review of Annual Governance & Accountability Return for year ended 31 March 2018	£400.00
Additional charges (where applicable) as detailed on attached appendix A	£0.00
Additional fees (where applicable) as detailed on attached appendix B	£0.00
TOTAL NET	£400.00
VAT @ 20%	£80.00
TOTAL PAYABLE	£480.00

PAYMENT IS DUE ON RECEIPT OF INVOICE

**For payments by cheque, please return the remittance advice with your payment to:
 PKF Littlejohn LLP, Credit Control (SBA), 2nd Floor, 1 Westferry Circus, Canary Wharf,
 London E14 4HD**

For payments by credit transfer, our bank details are:-

**HSBC Bank plc Sort Code: 40-02-31
 Account number: 11070797
 Account Name: PKF Littlejohn LLP
 Please include SY0004 or Askern Town Council as the reference.**

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

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REMITTANCE ADVICE

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Account number: 11070797

Account Name: PKF Littlejohn LLP

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**Final External Auditor Report and Certificate 2017/18 in respect of
Askern Town Council SY0004****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 2018; 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.

External auditor report 2017/18

On 28 September 2018 we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2018. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

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.

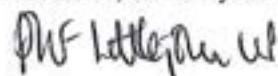
- The AGAR was not accurately completed before submission for review. The smaller authority has not addressed the 'except for' matter raised by the external auditor when qualifying the prior year annual return. The smaller authority has not restated the 2016/17 figure in Section 2, Box 9.

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

None

External auditor certificate 2017/18

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2018.



PKF Littlejohn LLP
12/10/2018