

# Certificate of Exemption – AGAR 2019/20 Part 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2020, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2020 and a completed Certificate of Exemption is submitted no later than 30 June 2020 notifying the external auditor.

**QUINTON PARISH COUNCIL**

certifies that during the financial year 2019/20, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2019/20:

ENTER EITHER 13,538 00,000

Total annual gross expenditure for the authority 2019/20:

ENTER EITHER 9,834 00,000

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Part 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2016
- In relation to the preceding financial year (2018/19), the external auditor **has not**:
  - issued a public interest report in respect of the authority or any entity connected with it
  - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
  - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
  - commenced judicial review proceedings under section 31(1) of the Act
  - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on a public website\* before 1 July 2020. **By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer

Date

I confirm that this Certificate of Exemption was approved by this authority on this date:

SIGNATURE REQUIRED

DD/MM/YYYY

19/5/2020

Signed by Chairman

Date

as recorded in minute reference:

SIGNATURE REQUIRED

DD/MM/YYYY

19-05-17

Email of Authority

Telephone number

QUINTON PARISH COUNCIL@GMAIL.COM

07738 760618

\*Published web address

QUINTON PARISH COUNCIL.BESSEY.ORG.UK

**ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2020. Reminder letters incur a charge of £40 +VAT**

QUINTON PARISH COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2020.

The internal audit for 2019/20 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.		<input checked="" type="checkbox"/>	
B. This authority complied with its financial regulations; payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		<input checked="" type="checkbox"/>	
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.		<input checked="" type="checkbox"/>	
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			<input checked="" type="checkbox"/>
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>		
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>		
I. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="checkbox"/>		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	<input checked="" type="checkbox"/>		
K. If the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")	<input checked="" type="checkbox"/>		
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	<input checked="" type="checkbox"/>		
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			<input checked="" type="checkbox"/>

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed)

Date(s) internal audit undertaken: **NORTHANTS CALC LTD**  
**INTERNAL AUDIT**

Name of person who carried out the internal audit  
**MRS TL CHARTRESS**

Signature of person who carried out the internal audit  
**SIGNED: T. Chartress**

Date: **01/05/2020**

If responses are 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).  
\*Note: if the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

## Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

QUINTON PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2020, that:

	Agreed		Yes' means that this authority:
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.		✓	prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.		✓	made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.		✓	considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓
			has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.

\*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

19/5/2020

and recorded as minute reference:

19-15-17

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

P.W. Cddy

Clerk

[Signature]

## Section 2 – Accounting Statements 2019/20 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	11,627	8881	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	7250	7500	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	994	6038	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	2948	3324	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	8042	6510	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	8881	12585	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	8881	12585	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	14885	16913	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets.  N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2020 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority. Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

28/7/2020

I confirm that these Accounting Statements were approved by this authority on this date:

28/7/2020

as recorded in minute reference:

19-05-17

Signed by Chairman of the meeting where the Accounting Statements were approved

P.W. Edly

## Internal Audit Report

(to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

Name of council:	Quinton Parish Council		
Name of Internal Auditor:	Mrs TL Charteress	Date of report:	1 <sup>st</sup> May 2020
Year ending:	31 March 2020	Date audit carried out:	1 <sup>st</sup> May 2020

*Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the staff and management and not left for internal audit.*

***The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.***

### To the Chairman of the Council:

Thank you very much for sending documentation as requested enabling me to conduct the Internal Audit for the Council remotely due to the Covid 19 pandemic.

I examined Book Keeping, Due Process, Risk Management, Bank Reconciliations, Internal Control and performed a detailed scan of the minutes via the website. I also sought evidence that previous Audit Reports have been actioned.

The Parish Council has experienced a difficult year with having three Clerk's in post; consequently, statutory items have been missed.

I draw the Council's attention to the following comments:

- The Council have not adopted their Risk Assessments during the financial year 2019/2020
- Whilst the accounts balance they are not accurate. I can see that a number of donations have been made from members of the public but these donations have not been accounted for accurately. I am quite astonished to find a question mark and cheque number in the final accounts for the year-end instead of names. This will need to be investigated and the correct details placed on the accounts
- I am disappointed to note that despite raising the Community Fund in last year's audit report there have been no changes in the management of this money. I can see from the minutes that the resolution was made, but the fund remains exactly the same as last year. I have looked into the detail of this fund and have found that the original agreement was signed between the Parish Council and the Windfarm company. I believe the Parish Council can apply for funds for Community Projects and that this is usually discussed at the Annual Parish Meeting. I have also been led to believe that the Council should not be sitting on funds; the money should be spent on projects agreed by the Parish Council and then by the

Windfarm. I have asked the Clerk to obtain the original agreement and to make sure the Council abide by it. The fund should not be held in a "trustees" account, it is Parish Council money and should be accounted for within the Parish Council accounts and consequently be reported in the year end process

- I cannot see any evidence in the minutes of Internal Control throughout the financial year. This is a statutory requirement and is essential to protect tax payers money. Internal Control should ensure the accounts are accurate and should have picked up the missing detail in the receipts. It should also have ensured the council meet their requirements in managing risk. I would recommend the Parish Council review their Internal Control Policy and indeed the management of the review of all policies. During my audit visit last year I noted the Parish Council had a schedule of adoption & review of policies; this has been lost with the change in personnel

I fully realise this has been a difficult year for Quinton Parish Council with so many changes in personnel and having spoken with the new Clerk Mr Scott, it is obvious he is keen to make the necessary changes.

It is vitally important that robust Internal Control is carried out on a frequent basis to ensure the council is running properly. When the Council passes it's resolution for the Annual Governance Statements I would expect it to tick "no" in boxes 1, 2 & 5.

This report is based on the evidence made available to me. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud. Consequently, the report is limited to those matters set out above.

Yours sincerely,

*Tina Charteress*

Mrs Tina L Charteress CiLCA  
Internal Auditor to the Council  
07818 084231  
[tcharteress@gmail.com](mailto:tcharteress@gmail.com)

The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2019	Year ending 31 March 2020
1. Balances brought forward	11,627	8,881
2. Annual precept	7,250	7,500
3. Total other receipts	994	6,038
4. Staff costs	2,948	3,324
5. Loan interest/capital repayments	0	0
6. Total other payments	8,042	6,510
7. Balances carried forward	8,881	12,585
8. Total cash and investments	8,881	12,585
9. Total fixed assets and long-term assets	14,885	16,913
10. Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2019)*. It is a guide to the accounting practices to be followed by local councils and it sets out the appropriate standard of financial reporting to be followed. A copy of the guide is available for free download from:

<https://www.northantscalc.com/uploads/practitioners-guide-2019.pdf>

Items Over £100

Date	From	Total	Description
30/04/2019	N J Blackwell	124.56	Grass Cutting
16/05/2019	EON	126.78	Lighting
30/04/2019	HMRC	116.20	Tax
16/04/2019	NCALC	352.90	Subscription / Services
12/04/2019	Came & Co	294.17	Insurance
21/05/2019	A Benson	606.41	Salary
31/05/2019	Aitcheson Rafferty	1,860.00	Professional Services
28/06/2019	Aitcheson Rafferty	300.00	Professional Services
31/05/2020	N J Blackwell	124.56	Grass Cutting
30/06/2019	A Benson	557.43	Salary
30/06/2019	HMRC	120.00	Tax
30/06/2019	EON	133.83	Lighting
31/07/2019	N J Blackwell	186.84	Grass Cutting
31/08/2019	Anglia Sign Casting	165.24	Stakes
31/08/2019	A Benson	259.46	Salary
30/08/2019	J Nicholson	140.00	Tree Cutting
30/10/2019	N J Blackwell	124.56	Grass Cutting
30/09/2019	Aitcheson Rafferty	600.00	Professional Services
06/06/2019	Quinton Village hall	550.00	Rent
30/06/2019	N J Blackwell	124.56	Grass Cutting
03/03/2020	Aylesbury Mains	131.28	Lighting
31/01/2020	HMRC	140.04	Tax
31/01/2020	L Lavender	470.88	Salary
09/03/2020	HMRC	102.56	Tax
21/11/2019	L Lavender	663.66	Salary
06/02/2020	Eon	135.31	Lighting
11/02/2020	Eon	135.31	Lighting
19/02/2020	Aitcheson Rafferty	300.00	Professional Services
31/03/2020	J R Scott Mar	186.80	Salary



Asset Register

Ref no	Description	Location	Date acquired	Cost	Current value for insurance	Date of disposal
1	Pole and Lantern	Corner School Lane	2010	£245	£400	
2	Lamp post	17 Preston Deanery Rd	2010	£917	£1,200	
3	Lamp post	6 Preston Deanery Rd	2010	£917	£1,200	
4	Lamp post	Wootton Rd	2010	£917	£1,200	
5	Lamp post	Top of Washbrook	2010	£917	£1,200	
6	Lamp post	Hartwell Rd	2010	£917	£1,200	
7	Pole and Lantern	Chestnut View	2010	£245	£400	
8	Pole and Lantern	Manor House	Nov-15	£372	£400	
9	Pole and Lantern	Manor Cottages	2010	£245	£400	
10	Pole and Lantern	Church	2010	£245	£400	
11	Pole and Lantern	Bassett Lodge	2010	£245	£400	
12	Litter bin	Village Green	1988	£87	Nil	
13	Litter bin	Wootton Rd	1988	£87	Nil	
14	Notice Board	By Garages	2004	£374	£587	
15	Plaque	Walnut tree	2004	£173	Nil	
16	Sign	Play area	2004	£97	Nil	
17	Seat with plaque	Church Lane	1987	£250	Nil	
18	Seat with plaque	By Garages	1980	£250	Nil	
19	Seat with plaque	Adjacent to Oaklea	1980	£250	Nil	
20	Seat with plaque	Wootton Rd	1980	£250	Nil	
21	Seat with concrete legs	Village Green	2008	£210	Nil	
22	Gates post and fencing	12 metres Church Lane	1999	£372	Nil	
23	Traditional swing	Play area	2000	£857	£995	
24	Toddler swing	Play area	2000	£300	£1,309	
25	Ladder walk	Play area	2000	£197	£277	
26	Log frame	Play area	2000	£544	£549	
28	Bus shelter	Bus stop Wootton Road		£250	Nil	
29	Pump	Corner of Church Lane		£500	£500	
30	Grit bin	Corner School Lane opposite noticeboard	2011	£0	Nil	
31	Grit bin	Wootton Road	2011	£0	Nil	
32	Grit Bin	Corner of School Lane	14/11/2013	174	Nil	
34	Safety matting	Overhead bars Village Green	Oct-14	£3	1100	
35	Safety matting	Climbing frame Village Green	Oct-14			
36	Safety Matting	Cradle swing Village Green	Oct-14			
37	Marquee	Village Store	Apr-15	£1	1650	
38	Gazebo	Village Store	Apr-15	£1		
39	Gazebo	Village Store	Apr-15	£1		
40	Storage Container	Lane to sewerage works	Apr-15	£1	£2,000	
41	Gate, posts & chain	Lane to sewerage works	May-15	£1	£300	
42	Defibrillator	Inside Village Hall	May-15	£1	£800	
43	Laptop	Clerk	Jan-16	£380	380	
44	Grit Bin	Corner School Lane opposite noticeboard	Jan-16	£156	Nil	
45	Grit Bin	Wootton Road	Jan-16	£156	Nil	
46	Quinton Village Green	Village Green	Feb-17	£1	Nil	
47	Keysafe	Village Hall	Apr-16	£1	nil	
48	Lampost	1 Wootton Rd	Mar-17	£1	£1,280	
49	Quinton Green nameplates	Quinton Green both entrances	Mar-18	£1	£1,125	
50	57 plastic moulded bistro chairs	Village store	Jul-18	£230	Nil	
51	NHW Sign	Outside Manor Cottages	Feb-19	£14	Nil	
52	Safety surfacing under large swing	Village Green	Feb-19	£1,302	£1,302	
53	3x Signs	Village Green	Feb-19	£1,200	£1,200	
54	Gazebo & Accessories	Store	Aug-19	£2,058	£2,058	
55						
56						
57						

£16,913

Statement Number	Date	Opening Balances	Receipts	Payments	Closing Balances	Date
101	05-Apr	8,881.26	6,253.56	1.00	15,133.82	03-May
102	03-May	15,133.82	919.48	1,915.82	14,137.48	05-Jun
103	05-Jun	14,137.48	0.49	2,505.76	11,632.21	05-Jul
104	05-Jul	11,632.21	464.08	1,380.38	10,715.91	05-Aug
105	05-Aug	10,715.91	1,875.53	611.54	11,979.90	05-Sep
106	09-Sep	11,979.90	3,970.00	194.00	15,755.90	04-Oct
107	05-Oct	15,755.90	-	1.00	15,754.90	05-Nov
108	06-Nov	15,754.90	50.00	912.78	14,892.12	05-Dec
109	06-Dec	14,892.12	-	1,210.92	13,681.20	05-Feb
110	06-Feb	13,681.20	-	270.62	13,410.58	05-Mar
111	29-Nov	13,410.58	2.10	-	13,412.68	28-Feb
112	30-Sep	13,412.68	2.08	-	13,414.76	25-Oct
113	06-Mar	13,414.76	0.56	102.56	13,312.76	03-Apr
		13,312.76	-	-	13,312.76	
		13,312.76	-	-	13,312.76	

Total			13,537.88	9,106.38		
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Balance per cashbook as at		03-Apr-20	12,584.66		
Add:	Outstanding payments		728.10	see below list	
Less:	Unpresented receipts		-	see below list	
			<u>13,312.76</u>	10,111.66	Current reserve
				<u>3,201.10</u>	
Balance per bank statement		03-Apr-20	<u>13,312.76</u>	<u>13,312.76</u>	
Variance			-		

Outstanding payments		
Aitcheson Rafferty		300.00
J R Scott Mar		186.80
HMRC		46.60
N J Blackwell		63.42
Aylesbury Mains		131.28
		728.10
Unpresented receipts		
Total		-

728.10

## NOTICE

1. Date of announcement 19 May 2020

2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2020, these documents will be available on reasonable notice by application to:

John Scott Parish Clerk  
2 Broadwater Lane  
Towcester  
NN12 6YF

07738 760618

commencing on 19 May 2020

and ending on 25 June 2020

3. Local government electors and their representatives also have:

- The opportunity to question the appointed auditor about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:

PKF Littlejohn LLP (Ref: SBA Team)  
15 Westferry Circus Canary  
Wharf  
London E14 4HD  
([sba@pkf-littlejohn.com](mailto:sba@pkf-littlejohn.com))

5. This announcement is made by John Scott, Parish Clerk