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Mr Rob Bareham
Hampsthwaite Parish Council

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Email:
sba@pkf-l.com
Date:
05 November 2024
Our Ref:
NY0250
SAAA Ref:
SB03911

Hampsthwaite Parish Council
Completion of the limited assurance review for the year ended 31 March 2024

Dear Mr Bareham

We have completed our review of the Annual Governance & Accountability Return (AGAR) for Hampsthwaite Parish Council for the year ended 31 March 2024. On 30 September 2024, we issued an 'interim' report in respect of our review of Hampsthwaite Parish Council's AGAR for the year ended 31 March 2024. 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 publish these documents immediately and at the next meeting 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, on receipt of our final external auditor report and certificate 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 2024 (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

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

The smaller authority has confirmed that it has not complied with the governance Assertion in Section 1, Box 4, and it has provided the appointed auditor with an adequate explanation for non-compliance and details of the actions necessary to address weaknesses identified. This is consistent with the internal auditor's response to internal control objective M.

The smaller authority has not provided an adequate explanation for the variance between the prior and current year values in Box 4 of Section 2.

External auditor certificate 2023/24

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 2024.

PKF Littlejohn LLP

PKF Littlejohn LLP

30/10/2024