

Mrs Ann Smith
Lower Halstow Parish Council
11 Cumberland Drive
Lower Halstow
Sittingbourne
Kent
ME9 7JA

Our ref KE0167
Your ref SB05442

Email sba@pkf-littlejohn.com

19 September 2017

Dear Mrs Smith

**Lower Halstow Parish Council
Completion of the limited assurance review for the year ended 31 March 2017**

We have completed our review of the Annual Return for Lower Halstow Parish Council for the year ended 31 March 2017. Please find enclosed the certified Annual Return for your attention.

The external auditor report and certificate are given in Section 3 of the Annual Return and detail 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.
- Publish the "Notice" along with the certified Annual Return before 30 September, which must include publication on the smaller authority's website. [The Annual Return must be displayed so that at least Sections 1, 2 and 3 are visible. It is acceptable to display a copy of the Annual Return, as long as it is a true facsimile and bears a note saying where the original can be inspected].
- Keep copies of the Annual Return available for purchase by any person on payment of a reasonable sum.
- Ensure that Sections 1, 2 and 3 of the published Annual Return 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 the Audit Commission. Please arrange for this to be paid **at the earliest opportunity**.

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 KE0167 or Lower Halstow Parish Council as a reference when paying by BACS.

Timetable for 2017/18

Next year there will be a number of major changes as our current framework contract with Public Sector Audit Appointments Limited (PSAA) comes to an end once all work on the 2016/17 Annual Returns has been completed and a new contract with the new sector-led body, Smaller Authorities' Audit Appointments Ltd (SAAA), came into force from 1 April 2017. For those smaller authorities for whom we have been appointed as auditors for 2017/18, please note that we plan to set a submission deadline for the return of the completed Annual Return or Certificate of Exemption and associated documents in the usual way and this is expected to be Monday 11 June 2018, i.e. 10 weeks after the year end.

It is anticipated that the instruction letter and associated documentation will be sent out during March 2018 in line with current practice, subject to arrangements for the 2017/18 Annual Return and Certificate of Exemption being finalised by SAAA. For further information, please refer to their website: www.localaudits.co.uk. Our instruction letter will cover any changes of 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 2018, i.e. 2 to 13 July inclusive. In practice this means that public rights may be exercised:
 - at the earliest, between Monday 4 June and Friday 13 July 2018; and
 - at the latest, between Monday 2 July and Friday 10 August 2018.

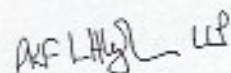
If there are any changes to the above arising from updates to the statutory requirements, you will be notified in good time.

In order to assist you in this process, we plan to include a pro forma template notice with a suggested inspection period included in our pack, as in previous years. On submitting your Annual Return and associated documentation, we will need you to either confirm that the suggested dates have been adopted or inform us of the alternative dates selected.

Satisfaction survey

We enclose a satisfaction survey for you to complete and return to us. Please return this to us by 1 December 2017, either by post or via email to sba@pkf-littlejohn.com.

Yours sincerely

A handwritten signature in black ink, appearing to read "PKF Littlejohn LLP", with a stylized flourish at the end.

PKF Littlejohn LLP