

Our ref LE0104  
SAAA ref SB03774

Email sba@pkf-littlejohn.com

18 October 2019

Dear Members

**Greetham Parish Council**

**Public Interest Report: In relation to the Annual Governance & Accountability Return (AGAR) for the year ending 31 March 2019 for invalid certification of exemption for the year ended 31 March 2018**

As appointed auditors, we have a duty to consider whether to issue a report in the public interest when a matter comes to our attention which we believe the authority should consider or the public should know about.

The authority is responsible for the use of funds raised by local taxation and should properly account for how it has used and protected those funds. Greetham Parish Council is required by law to prepare an AGAR:

- summarising its financial position; and
- giving assurances that it has adequate governance arrangements to protect public funds.

The authority is required to submit the Annual Governance and Accountability Return ("AGAR") to their appointed auditor, together with all supporting documentation requested by the auditor as set out in their instructions for the relevant year.

This letter constitutes a public interest report using our powers for the 2018/19 reporting year under Schedule 7 of the Local Audit and Accountability Act 2014 (the Act). Greetham Parish Council certified itself as exempt from a limited assurance review for the year ended 31 March 2018 which meant that it was not required to submit an AGAR or any of the necessary supporting documentation for that year. As a result of figures reported within the AGAR submitted for 2018/19, information has come to our attention in respect of the year ended 31 March 2018 to indicate the criteria for certifying exemption were not all satisfied, as total income for the year ended 31 March 2018 exceeded £25,000. The prior year certification of exemption is therefore not valid and by certifying exemption for that year, the authority has failed to submit the relevant documents for review.

The Act requires the authority to consider this public interest report at a public meeting within one month of the date of this letter. The full requirements of Schedule 7 can be found here: <https://www.pkf->

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PKF Littlejohn LLP • 15 Westferry Circus • Canary Wharf • London E14 4HD

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This letter gives rise to an additional fee of £200 plus VAT payable by Greetham Parish Council which will be issued on conclusion of the 2018/19 review process.

Greetham Parish Council should also note that, as a result of receiving this public interest report, it is not eligible to certify itself as exempt from limited assurance review for the year ended 31 March 2020 (if it would otherwise be eligible), as it has failed one of the qualifying requirements set out in Regulation 9(3) of The Local Audit (Smaller Authorities) Regulations 2015.

Following the issue of this public interest report our limited assurance review for the year ended 31 March 2019 may now be concluded. You may expect to receive your closure documents and our invoices shortly.

We have a duty to send a copy of this report to the Secretary of State and the power to send a copy to anybody we think appropriate.

Yours faithfully

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

PKF Littlejohn LLP

cc Clerk - Greetham Parish Council, Secretary of State, National Audit Office, Smaller Authorities' Audit Appointments Ltd, Monitoring Officer of local authority (local councils only)