



Ms Jo Cahill  
Fair Oak and Horton Heath Parish Council  
2 Knowle Park Lane  
Fair Oak  
Eastleigh  
SO50 7GL

**DDI:**  
+44 (0)20 7516 2200

**Email:**  
sba@pkf-l.com

**Date:**  
20 September 2022

**Our Ref:**  
HA0100

**SAAA Ref:**  
SB03161

## **Fair Oak and Horton Heath Parish Council Completion of the limited assurance review for the year ended 31 March 2022**

Dear Ms Cahill

We have completed our review of the Annual Governance & Accountability Return (AGAR) for Fair Oak and Horton Heath Parish Council for the year ended 31 March 2022. Please find our external auditor report and certificate (Section 3 of the AGAR Form 3) included for your attention as an attachment to the email containing this letter along with a copy of Sections 1 and 2 of the AGAR, on which our report is based.

The external auditor report and certificate details 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 (a Word version is available on request).
- Publish the "Notice" along with the certified AGAR (Sections 1, 2 & 3) before 30 September, 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 for which that the "Notice" must be published. The previous statute required 14 days; but it is now up to the authority to make this decision).
- 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, on page 4 of this attachment, for the limited assurance review, which is in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd which can be found at <https://saaa.co.uk/fees.html>. This fee is statutory which must be paid and is due immediately on receipt of invoice, please arrange for this to be paid **at the earliest opportunity**.

Additional charges are itemised on the fee note, where applicable. These arise where either:

- we have had to issue chaser letters and/or exercise our statutory powers due to a failure to provide an AGAR by the submission deadline; or
- it was necessary for us to undertake additional work.

***Please return the remittance advice with your payment, which should be sent to: PKF Littlejohn LLP, Ref: Credit control (SBA), 5<sup>th</sup> Floor, 15 Westferry Circus, Canary Wharf, London, E14 4HD.*** Please include the reference HA0100 or Fair Oak and Horton Heath Parish Council as a reference when paying by BACS.

## Timetable for 2022/23

The 2021/22 reporting year is the last year of our current five-year contract with SAAA. If we are appointed as your external auditor for the subsequent five-year contract for years 2022/23 to 2026/27, the timetable will be broadly similar to that for 2021/22. If we are not appointed as your external auditor, the successor auditor will contact you directly to notify you of their timetable.

## Feedback on 2021/22

Please note that if you wish to provide feedback, our satisfaction survey template can be used, which is available on our website on this page: <https://www.pkf-l.com/services/limited-assurance-regime/useful-information-and-links/>

Yours sincerely



PKF Littlejohn LLP

## Fair Oak and Horton Heath Parish Council

### Notice of conclusion of audit

#### Annual Governance & Accountability Return for the year ended 31 March 2022

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
<p>1. The audit of accounts for <b>Fair Oak and Horton Heath Parish Council</b> for the year ended 31 March 2022 has been completed and the accounts have been published.</p>	<p>This notice and Sections 1, 2 &amp; 3 of the AGAR must be published by 30 September. <b>This must include publication on the smaller authority's website.</b> The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.</p>
<p>2. The Annual Governance &amp; Accountability Return is available for inspection by any local government elector of the area of <b>Fair Oak and Horton Heath Parish Council</b> on application to:</p> <p>(a) <u>JOANNA CAHILL</u>  <u>2 KNOWLE PARK LANE</u>  <u>FAIR OAK</u>  <u>EASTLEIGH SO50 7GL</u></p> <p>(b) <u>INSPECTION IS AVAILBLE BETWEEN 9:30 PM - 1:30 P, MONDAY, TUESDAY, FRIDAY</u></p>	
<p>3. Copies will be provided to any person on payment of <u>£ 5.00</u> (c) for each copy of the Annual Governance &amp; Accountability Return.</p>	
<p>Announcement made by: (d) <u>JOANNA CAHILL, FINANCE OFFICER</u></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>
<p>Date of announcement: (e) <u>27.09.2022</u></p>	