PKF Littlejohn LLP

PKF

Accountants &
business advisers

Ms Sue Chudleigh
North Mymms Parish Council
The Council Office
Annexe to No.1 Bungalow, Bushwood Close
Welham Green
AL9 7YZ

Our ref HT0076
SAAA ref SB06278
Email sba@pkf-littlejohn.com

29 September 2019

Dear Ms Chudleigh

North Mymms Parish Council
Completion of the limited assurance review for the year ended 31 March 2019

We have completed our review of the Annual Governance & Accountability Return (AGAR) for North Mymms Parish Council for the year ended 31 March 2019. Please find the external auditor report and certificate (Section 3 of the AGAR Part 3) 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.

The external auditor report and certificate 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 AGAR (Sections 1, 2 & 3) before 30 September, which must include publication on the smaller authority's website.
- 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 for the review, which is in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd. Please arrange for this to be paid **at the earliest opportunity.**

Additional charges are itemised on the fee note if applicable. These arise where either we were required to issue chaser letters and/or exercise our statutory powers due to a failure to provide an AGAR; or we had to

PKF Littlejohn LLP, Chartered Accountants. A list of members' names is available at the above address. PKF Littlejohn LLP is a limited liability partnership registered in England and Wales No. 0C342572. Registered office as above. PKF Littlejohn LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

Section 3 – External Auditor Report and Certificate 2018/19

In respect of **North Mymms Parish Council HT0076**

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2019; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2018/19

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

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

The smaller authority has not provided evidence of consideration of risk management arrangements by the whole authority during 2018/19. The minutes provided state that the council will consider risk at the next full council meeting. This was requested as part of our intermediate review procedures.

3 External auditor certificate 2018/19

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2019.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature  Date 29/09/2019

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

North Mymms Parish Council

From: accounts <accounts@northmymms.org>
Sent: 08 July 2019 13:29
To: sba@pkf-littlejohn.com
Cc: North Mymms Parish Council
Subject: FW: North Mymms Parish Council - 2019 annual return and additional papers
Attachments: NorthMymmsParishCouncilAGARpage1of6scan.jpg; NorthMymmsParishCouncilAGARpage2of6scan0001.jpg; NorthMymmsParishCouncilAGARpage3of6can0002.jpg; NorthMymmsParishCouncilAGARpage4of6scan0003.jpg; NorthMymmsParishCouncilAGARpage5of6scan0004.jpg; NorthMymmsParishCouncilAGARpage6of6scan0005.jpg; NorthMymmsParishCouncilDatesPublicRightsscan0006.jpg; NorthMymmsParishCouncilVariancesscan0007.jpg; NorthMymmsParishCouncilBankReconcilationscan0008.jpg; NorthMymmsParishCouncilContactDetailsscan0009.jpg; NorthMymmsParishCouncilCurrentImprestBankStatements.jpg; NorthMymmsParishCouncilReserveBankStatement.jpg; 2018-19 North Mymms Parish Council Interim Internal Audit Report.pdf; 2018-19 June 2019 North Mymms Parish Council - Annual Return Report.pdf

Many apologies SBA Team

I only work in the parish office on a Monday and I have logged into Outlook today to find that the message below sent last week was not delivered. I have made an error in your email address and missed out the hyphen.
Please find attached the required forms.
I am very sorry for this late submission.

Jilly Dennell
Bookkeeper
North Mymms Parish Council 01707 268418

From: accounts [mailto:accounts@northmymms.org]
Sent: 01 July 2019 15:07
To: 'sba@pkflittlejohn.com'
Cc: 'North Mymms Parish Council'; 'Teresa Travell'
Subject: North Mymms Parish Council - 2019 annual return and additional papers

Dear SBA Team

Please find attached the following papers in respect of the year ended 31 March 2019 for North Mymms Parish Council, as requested by the deadline of 1 July 2019:-

- AGAR 2018/2019 duly signed on page 3 by internal auditor, pages 4 and 5 by the clerk and chairman.
- Confirmation of the dates of the period for the exercise of public rights.
- Contact details for the clerk and chairman.
- Explanation of variances.
- Bank reconciliations and bank statements.
- Reports of the Internal Auditor in respect of 2018/2019.

Should you require any additional information I am generally in this office every Monday.
Alternatively, the clerk, Mrs Sue Chudleigh is in this office from Monday to Thursday 8am to 4pm.

Jilly Dennell
Bookkeeper
North Mymms Parish Council 01707 268418

North Mymms Parish Council
Internal Audit Report 2019

13 June 2019 at 10:43:

(to be read in conjunction with the attached Internal Audit Observations)

	Internal Control Objective	Observation	Internal Audit Response
A	*Appropriate accounting records have been kept properly throughout the year.*	*The Council maintains its accounts using Sage software. The accounting records reviewed were well maintained. There were no adverse observations made*	Yes
B	*This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.*	*The Council maintains a set of Financial Regulation which were subject to review by Council in May 2018. A sample of bank payments was tested during the Interim Internal Audit visit. In all cases it was possible to trace payments to the original supporting vouchers which had been appropriately approved.*	Yes
C	*This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.*	*The Council maintains a Risk Register which was subject to review by Council on 27 March 2019*	Yes