

**From:** PKF Littlejohn <sba@pkf-littlejohn.co.uk>  
**Sent:** 25 March 2025 10:01  
**To:** clerk@ashwell.gov.uk  
**Subject:** HT0007 Ashwell Parish Council – 2024/25 AGAR external auditor instructions

**Flag Status:** Flagged

Dear Clerk/RFO

We are appointed by [Smaller Authorities' Audit Appointments Ltd](#) (SAAA) as the external auditor of your smaller authority for the 5 financial years from 2022/23 to 2026/27. We are writing to you as the 2024/25 financial year ends to provide instructions to enable your smaller authority to comply with the relevant statute and Regulations regarding accounts and audit.

If you are clerk for multiple smaller authorities please accept our apologies if you receive this email more than once, these instruction emails are sent to every smaller authority for whom we act. Please note, however, that the emails are being sent out in batches over the course of this week, so if you are clerk for multiple authorities and have received this email only once, you should receive further emails over the course of the next few days.

### ***Contact details***

If you are aware that you are not going to be the main point of contact for this smaller authority going forwards, please could we ask that you provide us with the new contact email address as soon as possible to prevent unnecessary chasing and ensure all correspondence reaches the right person.

### ***Completion of documentation for submission***

Access to the Annual Governance and Accountability Returns (AGARs) and instructions is provided through email links. All the relevant information and guidance is available on [this page](#) of our website. Please click on the links provided to refer to our instructions and to obtain the relevant forms and information to be provided to us with the AGAR.

Please note that a separate email will be sent this week to any smaller authorities with income and expenditure below £200k who have been selected as part of the 5% sample subject to intermediate review. **All smaller authorities with income or expenditure greater than £200k are automatically subject to an intermediate review** and will not receive an additional email. In this case, you must submit the information required for an intermediate review.

Please submit in excel format any documents that have been prepared in excel; pdf format is fine for all word documents.

### ***Submission deadline***

Please note that our default submission deadline for the receipt of the approved AGAR and supporting documentation or the Certificate of Exemption (as appropriate) is **Tuesday 1 July 2025**. Non-submission by this date will lead to chargeable chaser letters being issued (£40 plus VAT for all financially active smaller authorities). If you are not able to meet this deadline please contact us to arrange an alternative date (subject to below) to avoid incurring the administrative charges. **It is important to note, however, that:**

- **no submission deadlines will be granted beyond 31 July 2025;**
- **it will only be possible to extend submission deadlines by a maximum of 4 weeks to 31 July 2025 providing sufficient justification explaining the exceptional need for the extension is given;**
- **we are only able to extend the submission deadline for exceptional reasons, and no extensions past 31 July 2025 will be given under any circumstances. If you do not submit your completed and signed AGAR or exemption certificate to us by 31 July 2025 additional charges will apply for chaser letters issued.**
- **a statutory recommendation will be issued to all financially active non-responding authorities that fail to submit their documents by 15 September. Statutory recommendations for non-response are charged at the standard fee rate depending on the authority's expenditure banding and hence give rise to a minimum additional fee of £210 plus VAT.**

**IMPORTANT:** If a financially active smaller authority is issued with a statutory recommendation (and/or a public interest report) for 2024/25 it will not be able to claim exemption from a limited assurance review for 2025/26, regardless of whether it meets all other criteria.

### ***Explanation of variances***

We would like to draw your attention to Paragraph 2.37 of the [Joint Panel on Accountability and Governance Practitioners' Guide](#) (now the Smaller Authorities' Proper Practices Panel). This states the smaller authority is required to provide 'a sufficiently detailed and meaningful analysis and explanation of the reasons for the change'.

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### ***Acknowledgement of receipt of information***

The first contact your smaller authority will receive will be an automated email notifying you when either the AGAR or Exemption Certificate, as appropriate, has been logged onto the authority's record on our database. This should be within six weeks of submission.

### ***Our review procedures***

Please note that we undertake our reviews in order based on the date received, i.e. authorities who submit their AGAR to us earlier will be reviewed earlier. Please note that we receive a significant amount

of submissions well in advance of the submission deadline, if you are able to submit earlier this may speed up your review.

**Important:** If you have a query **please do not respond to this email address**. All correspondence and submitted documentation should be sent to [sba@pkf-l.com](mailto:sba@pkf-l.com)

Kind regards

**SBA Team**

For and on behalf of PKF Littlejohn LLP

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