

Ms D Tennant  
Sheering Parish Council  
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The Street  
Sheering  
Herts  
CM22 7LZ

Our ref EX0216  
SAAA ref SB07417

Email sba@pkf-l.com

28 November 2020

Dear Ms Tennant

**Sheering Parish Council  
Completion of the limited assurance review for the year ended 31 March 2020**

We have completed our review of the Annual Governance & Accountability Return (AGAR) for Sheering Parish Council for the year ended 31 March 2020. 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) as amended by the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404) 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 November, which must include publication on the smaller authority's website. This deadline has been extended from 30 September 2020 for 2019/20 only as a result of the restrictions imposed by the government to prevent the spread of Covid-19. (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 the "Notice" must be published. There is no requirement for the "Notice" to be publicly accessible for 5 years, as there is for the AGAR and the external auditor report and certificate. 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.

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