

Ms J Miller  
Tunstall Parish Council  
Tunstall  
Sittingbourne  
Kent

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Date: 15 September 2023

Dear Ms Miller

### **Tunstall Parish Council**

#### **Statutory recommendation: Failure to submit the Annual Governance and Accountability Return (AGAR) for the year ending 31 March 2023**

The Local Audit and Accountability Act 2014 (the Act) requires that the accounts of smaller authorities are made up each year to 31 March and then reviewed by the appointed auditor.

Tunstall Parish Council is required by law:

- to prepare Accounting Statements for the year ended 31 March 2023 in the form required by proper practices<sup>1</sup> (the AGAR)
- to approve and publish the AGAR including the Accounting Statements;
- to provide for the exercise of public rights of inspection; and
- to publish the AGAR, including the external auditor's signed report, by 30 September 2023.

We are the appointed auditors to Tunstall Parish Council and have made several unsuccessful attempts to obtain the approved AGAR and associated documentation so that the review process may commence.

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<sup>1</sup> Proper practices are set out in *Governance and Accountability for Smaller Authorities in England*, which is approved by the Joint Panel on Accounting Guidance (JPAG) and published jointly by the Society of Local Council Clerks (SLCC), the National Association of Local Councils (NALC), and the Association of Drainage Authorities (ADA).

Members of Tunstall Parish Council should be aware that local electors and other interested persons must be provided with the opportunity to exercise their statutory rights with regard to the accounts of the smaller authority as set out in the Act and the Accounts and Audit Regulations 2015. As a result of the smaller authority's failure to submit an annual return for 2022/2023, we are issuing the following statutory recommendation under Schedule 7 of the Act:

- The smaller authority should submit the completed Annual Return for 2022/2023 for our review within **3 days** of the date of the public meeting required as a result of the recommendation.

Please ensure that the following requirements are also met:

- Schedule 7 of the Act requires the smaller authority to consider the recommendation at a meeting held within one month of the date of this letter. At that meeting the smaller authority must decide whether the recommendation is to be accepted, and what, if any, action to take in response to the recommendation; and
- Publicity for the meeting must also be in accordance with Schedule 7 of the Act.

The smaller authority should contact us within **7 days** of the date of this letter to inform us that it has received the recommendation.

If we receive no response to our recommendation by **22 September 2023** we will consider further exercising our additional powers by issuing a Public Interest Report.

The smaller authority should also note that, as a result of receiving this recommendation, it will not be eligible to certify itself as exempt from limited assurance review in 2023/24 (if it would otherwise be eligible as a result of income and expenditure falling below £25,000), as it will have failed one of the qualifying requirements set out in Regulation 9(3) of The Local Audit (Smaller Authorities) Regulations 2015.

This letter gives rise to an administration charge of £200 (plus VAT) payable by the authority.

Yours sincerely



Gavin Barker  
Engagement Lead