

Mr M Prouse  
Taunton Charter Trustees  
c/o Somerset West and Taunton Council  
Deane House  
Belvedere Road  
TA1 1HE

Our ref OT0067  
SAAA ref SB10155

Email sba@pkf-l.com

29 September 2021

Dear Mr Prouse

**Taunton Charter Trustees**  
**Annual limited assurance review for the year ended 31 March 2021**

We have commenced our review of the Annual Governance & Accountability Return (AGAR) for Taunton Charter Trustees for the year ended 31 March 2021 but cannot formally complete it. Please refer to our 'interim' external auditor report (Section 3 of the AGAR Part 3) which sets out the reasons we have not been able to complete the review. The 'interim' report is included for your attention as another attachment to the email containing this letter along with a copy of Sections 1 and 2. The smaller authority must consider the report and decide what, if any, action is required.

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 advance of the formal conclusion, we have provided the attached documents. The authority should use this 'interim' external auditor report and:

- Prepare a "Notice 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. It also states that the audit has not yet been completed.
- Publish the "Notice" along with the uncertified 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 for the review, which is in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd.

If there are additional charges itemised on your fee note, these have arisen 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 seek clarification and/or correction to supporting documentation due to a mistake or omission by the smaller authority; 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 OT0067 or Taunton Charter Trustees as a reference when paying by BACS.

**Please note that only those authorities with 'open' challenge correspondence (in respect of which we have yet to finish our additional work), may receive an additional invoice with the final report and certificate. Those authorities who have received this uncertified report for another reason will not receive a further invoice. Please settle the enclosed invoice on receipt of your final report and certificate.**

### **Timetable for 2021/22**

Next year we plan to set a submission deadline for the return of the completed AGAR Part 3 and associated documents (or Certificate of Exemption) of Friday 1 July 2022. It is anticipated that the instructions will be sent out during March 2022, subject to arrangements for the 2021/22 AGARs and Certificates of Exemption being finalised by Smaller Authorities' Audit Appointments Limited (SAAA). Our instructions will cover any changes about which smaller authorities need to be aware.

- The smaller authority must inform the electorate of a single period of 30 working days during which public rights may be exercised. This information **must be published at least the day before** the inspection period commences;
- The inspection period **must** include the first 10 working days of July 2022, i.e. 1 to 14 July inclusive. In practice this means that public rights may be exercised:
  - at the earliest, between Friday 3 June and Thursday 14 July 2022; and
  - at the latest, between Friday 1 July and Thursday 11 August 2022.

As in previous years, in order to assist you in this process we plan to include a pro forma template notice with a suggested inspection period on our website. On submitting your AGAR and associated documentation, as was the case for this year, we will need you to either confirm that the suggested dates have been adopted or inform us of the alternative dates selected.

Yours sincerely



PKF Littlejohn LLP

**Taunton Charter Trustees**  
**Notice of the audit and right to inspect the Annual Return**  
**Annual Return for the year ended 31 March 2021**

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>Taunton Charter Trustees</b> for the year ended 31 March 2021 has been carried out but cannot be completed for the reasons stated in the external auditor report. 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>Taunton Charter Trustees</b> on application to:</p>	
<p>(a) _____          _____          _____          _____</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) _____          _____</p>	<p>(b) Insert the hours during which inspection rights may be exercised</p>
<p>3. Copies will be provided to any local government elector on payment of £____(c) for each copy of the Annual Governance &amp; Accountability Return.</p>	<p>(c) Insert a reasonable sum for copying costs</p>
<p>Announcement made by: (d) _____</p>	<p>(d) Insert the name and position of person placing the notice</p>
<p>Date of announcement: (e) _____</p>	<p>(e) Insert the date of placing of the notice</p>