

Mrs S Smith
Lower Halstow Parish Council
11 Cumberland Drive
Lower Halstow
Sittingbourne
Kent
ME9 7JA

Our ref KE0167
Your ref SB05442

Email sba@pkf-littlejohn.com

20 September 2016

Dear Mrs Smith

**Lower Halstow Parish Council
Completion of the limited assurance review for the year ended 31 March 2016**

We have completed our review of the Annual Return for Lower Halstow Parish Council for the year ended 31 March 2016. Please find enclosed the certified Annual Return for your attention.

The external auditor certificate and report is given in Section 3 of the Annual Return which details any matters arising from the review. The Body 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. We have highlighted the new requirements in bold. 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 Annual Return before 30 September, which **must include publication on the body's website**. [The Annual Return must be displayed so that at least Sections 1, 2 and 3 are visible. It is acceptable to display a copy of the Annual Return, as long as it is a true facsimile and bears a note saying where the original can be inspected].
- Keep copies of the Annual Return available for purchase by any person on payment of a reasonable sum.
- Ensure that Sections 1, 2 and 3 of the **published Annual Return remain available for public access for a period of not less than 5 years** from the date of publication.