

Notice of Except for matter from external auditor.

The external auditors PKF Littlejohn LLP has given a limited assurance opinion that the AGAR was not accurately completed before submission for review. This related to the removal of a fixed asset in Section 2, Box 9 namely the land at the Old Quarry.

They insisted that the Parish Council should restate the prior year's figure as the removal of the asset constituted a change in the method of asset valuation.

The Parish Council's insisted that it had not changed its method of valuation, as the removal of an asset did not result in a change of method of valuation of the asset register which results from changing the cost basis, or the result of an acquisition and/or disposal namely a business transaction, the asset had merely been removed.

There was no accounting procedure in the Practitioner's Guide issued by the Smaller Authorities Audit Appointments and to which the external auditors refer to, concerning such a situation, so the Responsible Financial Officer has contacted the Smaller Authorities Audit Appointments to lodge an objection as there was no procedure for the Parish Council to object to the external auditors views but were allowed to publish this statement alongside the external auditors report.