

Email

To:	parishclerk@dittishamparish.co.uk	Date:	10 October 2022
Organisation:	Dittisham Parish Council	Our ref:	DV0132
From:	sba@pkf-l.com	Your ref:	

Dear Ms Thom

We concluded our review of Dittisham Parish Council's Annual Governance and Accountability Return (AGAR) for 2021/22 on 6 October 2022 and have issued our Final External Auditor Report and Certificate. The opinion was qualified in respect of non-compliance with publication requirements, and that Section 1 Box 4 instead of Section 1 Box 3 having been answered 'No'. The report also included an 'other' matter (that did not affect our opinion) in respect of not being provided with an adequate explanation for the restatement of the 2020/21 figures from a receipts and payments basis to an income and expenditure basis.

In respect of the restatement of figures due to the change in accounting basis, subsequent information from the authority has confirmed this was correctly done. Had the authority been able to provide this response prior to us signing off no other matter would have been raised in this respect.

Unfortunately, once we issue our opinion and certify closure we are not permitted to reissue our report; however, this email may be published with the External Auditor Report.

Kind regards



SBA Team
For and on behalf of PKF Littlejohn LLP
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