



Tadley Town Council  
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30 August 2022

You are summoned to attend a meeting of Full **Council** as detailed below:

Nicki Barry, Clerk

DATE, TIME AND LOCATION: **5 September 2022 at 7.30pm at Tadley Town Council**

MEMBERS: Cllrs: Atkinson, Burdett (Chairman), Flahive, Flake, Hankinson, Leeks, Lovegrove, Meiszner, Morrow, Mullan, Slimin, Spence and Witton

### **AGENDA**

#### **1. APOLOGIES**

#### **2. CO-OPTIONS**

To receive any nominations for the Tadley Central, East and South Wards.

#### **3. DECLARATIONS OF INTEREST & DISPENSATION REQUESTS**

Arising from this Agenda, Members and Officers are invited to declare any relevant interests. Notwithstanding this item, Members may subsequently declare an interest at any point during the meeting. To receive any applications made by Members for a dispensation to allow them to speak and vote on an agenda item in spite of a disclosable pecuniary interest.

#### **4. MINUTES**

To receive and confirm the accuracy of the minutes of Full Council held on 4 July 2022, the contents of which will be taken as correct unless there is a specific resolution otherwise.

<https://www.tadleytowncouncil.gov.uk/UserFiles/Files/Minutes/147474-040722FC.pdf>

#### **5. OPEN FORUM**

The meeting will recess for not more than 15 minutes for questions and comments from members of the public.

#### **6. ACCOUNTS**

To receive and sign a statement of receipts & payments for the month of July and August 2022. (Previously circulated by email)

#### **7. CONCLUSION OF AUDIT**

To receive completed annual return. **Attached.**

#### **8. SAAA EXTERNAL AUDIT PROCUREMENT**

To decide whether to continue with SAAA appointing the external auditor. **Attached.**

#### **9. GRANT OF EASEMENT 69 FRANKLIN AVE**

To approve signing of the easement and use of the Council seal.

#### **10. DEED OF VARIATION FOR HIGHWAY WORKS – OLD BOUNDARY HALL SITE**

To approve joining as a party to the Deed of Variation and subsequent signature and use of the Council seal.

## **11. ANNUAL TREE SURVEY**

To receive quotations to carry out work identified as necessary to trees on Tadley Town Council land.

## **12. GOOD CITIZEN AWARD**

To receive a nomination (previously agreed by email)

## **13. CHAIRMAN AND VICE-CHAIRMAN'S REPORTS**

To receive reports from Chairman and Vice-Chairman.

## **14. COMMITTEES**

To receive any nominations for the 2 vacancies on the Highways & Planning Committee.

To receive the reports and any recommendations of the following Committees and to receive any items for report from the Chairmen: -

**a.** Highways and Planning Committee held on 25 July and 30 August

<https://www.tadleytowncouncil.gov.uk/UserFiles/Files/Minutes/148239-250722HP.pdf>

<https://www.tadleytowncouncil.gov.uk/UserFiles/Files/Minutes/149186-300822HP.pdf>

### **Recommendation:**

**7/23HP** to accept the quotation of £580 from Nash Contract Services for the removal of a dead Scots pine on the old county boundary path.

**b.** Finance & General Purposes Committee held on 15 August

<https://www.tadleytowncouncil.gov.uk/UserFiles/Files/Minutes/148826-150822FGP.pdf>

### **Recommendations:**

**6/23FGP** to arrange for a contractor to remove the dead wood from a tree on the old county boundary path.

**7/23FGP** to award a grant of £200 to Victim Support for security items.

**8/23FGP** to not award a grant to Challengers for the Basingstoke Junior and Youth Schemes

## **15. REPORTS**

To receive reports from the following: -

**a.** Hampshire County Council – Cllr Mellor

**b.** Basingstoke & Deane Borough Council – Cllrs Carruthers, Frost, Leeks, Morrow, Rhatigan and Slimin

**c.** Representatives on external organisations.

## **STANDING ORDER NO. 3D**

That the public and press be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in Part 1 of Schedule 12A of the 1972 Local Government Act.

## **16. BURIALS COMMITTEE**

To receive the recommendations of the Burial Committee held on 22 August.

## Section 3 – External Auditor Report and Certificate 2021/22

In respect of **Tadley Town Council - HA0256**

### 1 Respective responsibilities of the body and the auditor

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with Proper Practices which:

- summarises the accounting records for the year ended 31 March 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor report 2021/22

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

None

### 3 External auditor certificate 2021/22

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature



Date

**14/08/2022**

\* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))

Dear Clerk/RFO/Chairman

Under the Local Audit (Smaller Authorities) Regulations 2015, SAAA is responsible for appointing external auditors to all applicable opted-in smaller authorities, for setting the terms of appointment for limited assurance reviews and for managing the contracts with the appointed audit firms. Smaller authorities are those whose gross annual income or expenditure is **less than £6.5 million**.

The next 5-year appointing period runs from 2022-23 until 2026-27 and SAAA has undertaken a procurement exercise to appoint auditors to each County area from 1 April 2022. Now that the submission deadline for the 2021-22 Annual Governance and Accountability Returns has passed, this is to advise you of the option to opt-out of the next round of 5-year audit appointments.

**All authorities require an appointed external auditor** even if the authority meets the criteria to qualify for exemption, as a Certificate of Exemption is required to be submitted to the external auditor and the auditor must be in place in case of objections from local electors

During the previous 5-year period **all** smaller authorities were 'opted-in' to the central procurement regime managed by SAAA - no authority decided to 'opt-out' and follow the various complex procedures required under statute to appoint their own external auditor. **If you wish to continue as part of the SAAA sector led auditor appointment regime then no action is required, you will remain part of central scheme.**

However, all authorities must be given the option to opt-out of the central procurement and appointment scheme and appoint their own external auditor for the next 5-year period, although the process is onerous for smaller authorities.

This communication is to advise that whilst all smaller authorities are opted into the central procurement of external auditors by default, any authorities who do not wish to be part of the SAAA arrangements must formally notify SAAA that they wish to opt out within **8 weeks** of this communication but no later than **28 October 2022**; this decision must be communicated to SAAA via e mail to [admin@saaa.co.uk](mailto:admin@saaa.co.uk).

If notification of your decision to opt out is not received within this 8-week period, then your authority will be regarded as opted-in for the next five-year period beginning on 1 April 2022 and ending on 31 March 2027.

### **Opting-out**

Opting out is a significant decision which requires careful consideration; to assist authorities considering opting out further guidance has been developed to clarify what opting out means in practice. This detailed information can be found at [www.saaa.co.uk](http://www.saaa.co.uk)

An authority that wishes to opt out must formally reach and record that decision in a way that meets the requirements of its own governance framework, by convening a full council meeting or an extraordinary council meeting.

Key implications are:

- an opted-out authority regardless of size (including exempt authorities) **MUST** appoint an appropriate external auditor;
- the appointed auditor **must** be a registered auditor as defined by the Companies Act and a member of Institute of Chartered Accountants (England and Wales).
- an opted-out authority **must** convene an appropriate independent auditor panel which meets the requirements of the Local Audit and Accountability Act 2014 (LAAA). Detailed guidance on auditor panels is available in Schedule 4 of the LAAA Act and from CIPFA;

- an opted-out authority will need to develop its own specification for its external audit contract, will need to negotiate the price for this work on an individual basis and will need to manage the contract, including any disputes, and any independence issues that may arise;
- an opted-out authority must ensure full compliance with the relevant requirements of the Local Audit and Accountability Act and supporting Regulations;
- any opted-out authority that does not successfully appoint an appropriate external auditor in the correct manner and notify SAAA who their external auditor is by **30 November 2022** will have an external auditor appointed for it by the Secretary of State through SAAA. **This will result in additional costs of £300 which will have to be met by the authority.**

## **Opted Out Authorities - Key Messages**

Authorities that have decided to opt out of the central appointment scheme must have undertaken their own research and due diligence in making that decision. SAAA are appointed by the Department for Levelling Up, Housing and Communities (DLUHC) to act on behalf of authorities that remain in the central regime, therefore SAAA cannot provide advice or support to an opted-out authority who should contact their local sector membership organisation.

- Opted out authorities will be subject to review to ensure they have complied with the required procedures for opting out and appointing auditors.
- SAAA will send a form/certificate to opted-out authorities requiring confirmation they have complied with the proper procedures.  
The following information will be required:
  - Date of full meeting of the authority when the decision to opt-out was agreed and minute reference number;
  - Details of the website where the minutes of the meeting have been published;
  - Names and contact details of Members of the audit committee/panel;
  - Name and address of the audit firm appointed;
  - Name and contact details of the auditor engagement partner;
  - Details of indemnity arrangements, for example, in the event of a judicial review, that have been agreed with the auditor.
- DLUHC will be informed of any opted-out authorities that have failed to return the certificate by the due date. If an authority has failed to comply with the proper procedures, the Secretary of State at DLUHC will appoint an external auditor for the authority. This will incur an administrative cost to be paid by the authority of £300 plus VAT.

### ***Appointment of Auditors***

- The authority must appoint an audit panel/committee in line with CIPFA guidance e.g. draw up a specification, advertise, determine the appointment process and recommend to the authority who should be appointed as the "appointed auditor".
- Only firms eligible for appointment as a statutory auditor under Part 2 of the Companies Act 2006 can be considered for appointment.
- The audit committee/panel should determine what information they require from audit firms as part of the tendering process, for example:
  - Audit firm's financial standing.
  - Confirmation the audit firm is not currently subject to any litigation.
  - Public audit experience.
  - Understanding of the smaller authority limited assurance regime.
  - Knowledge and experience of the Engagement Partner and manager.
  - Insurance limits – professional indemnity, public and employers' liability.
  - References.