

SCOLE PARISH COUNCIL

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

Accounts for the year ended 31st March 2024

Local Audit and Accountability Act 2014 Sections 26 and 27,
The Accounts and Audit (England) Regulations 2015 (SI 2015/234)

1. Date of announcement: **28 June 2023**
2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Limited. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.

Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by a person interested. For the year ended 31 March 2023 these documents will be available on reasonable notice on application to:

Sara Campbell (Parish Clerk)
Woodthorpe Farm
Goose Green
Winfarthing
DISS
Norfolk
IP22 2ER
email:
tel:

clerk@scolepc.org.uk
01953 861138

Commencing on: **1 July 2024**
and ending on **9 August 2024**

3. **Local Government Electors and their representatives also have:**
 - The opportunity to question the appointed auditor about the accounting records; and
 - The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. **The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office's Code of Audit Practice 2015. The appointed auditor is:**

PKF Littlejohn LLP (Ref: SBA Team), 1 Westferry Circus, Canary Wharf, LONDON, E14 4HD
(sba@pkf-littlejohn.com),

5. **This announcement is made by: Sara Campbell – Parish Clerk/RFO**

WHAT SMALLER AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#) require that:

- 1) The accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for a relevant authority must, on behalf of that authority, publish (**which must include publication on the authority's website**):
 - a) the Accounting Statements (i.e. Section 2 of either Form 2 or 3, whichever is relevant, of the Annual Governance & Accountability Return (AGAR)), accompanied by:
 - i) a declaration, signed by that officer to the effect that the status of the Accounting Statements are unaudited and that the Accounting Statements as published may be subject to change;
 - ii) the Annual Governance Statement (i.e. Section 1 of either Form 2 or Form 3, whichever is relevant, of the AGAR); and
 - b) a statement that sets out—
 - i) the period for the exercise of public rights;
 - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
 - iii) the name and address of the local auditor;
 - iv) the provisions contained in section 26 (inspection of documents etc.) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

HOW DO YOU DO IT?

- 1) You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document, and
- 2) Publish (**including publication on the smaller authority's website**) the following documents, the day before the public rights period commences:
 - a) the approved Sections 1 and 2 of either Form 2 or 3, whichever is relevant to your smaller authority, of the AGAR; and
 - b) the completed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Please note that we have pre-completed it with the following suggested dates: Monday 3 June – Friday 12 July 2024. (The latest possible dates that comply with the statutory requirements are Monday 1 July – Friday 9 August 2024); and
 - c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).