# Smaller authority name: UFTON PARISH COUNCIL

5. This announcement is made by (e) Jackie Chapman Clerk & RFO

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

# **ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

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

	NOTICE	,	NOTES
Date of announcement	Sunday 25 June 2023	(a)	(a) Insert date of placing of the notice
2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's 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 any person interested. For the year ended 31 March 2023, these documents will be available on reasonable notice by application to:			which must be not less than 1 day before the date in (c) below
<ul><li>(b) Jackie Chapman</li><li>12 St Michaels Close, Ufton, Leamington Spa uftonpc@gmail.com</li></ul>		(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts	
and ending on (d) Friday 4 August 2023  [the 30th working day after (c) above]		(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and extends for a single period of 30 working days (inclusive) ending on the date appointed in (d) below	
<ul> <li>3. Local government electors and their representatives also have:</li> <li>The opportunity to question the appointed auditor about the accounting records; and</li> </ul>			(d) The inspection period between (c) and (d) must also include the first 10 working days of July.
the appointed auditor the court for a declara	objection which concerns a matter could either make a public interestion that an item of account is unlaw first be given to the auditor and a	report or apply to vful. Written notice	
The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.			
under the provisions of the	GAR is subject to review by the a Local Audit and Accountabilitions 2015 and the NAO's Code is:	ty Act 2014, the	
Moore (Ref AP/HD) Rutland House, Minerva Business Park, Lynch Wood, Peterborough PE2 6PZ	MO	ORE	(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

#### LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

#### The basic position

By law, any interested person has the right to inspect the accounting records of smaller authorities. If you are a local government elector or registered to vote in the local councils' elections, then you are able to ask questions about the accounts and object to them.

# The right to inspect the accounting records

When your council has finalised its accounts for the previous financial year, they must advertise that they are available for people to inspect. You must then provide the council with reasonable notice of your intentions. Following this, by arrangement you will then have 30 working days to inspect and make copies of the accounting records and supporting documents. You may be required to pay a copying charge.

#### The right to ask the auditor questions about the accounting records

If you have any questions regarding the accounting records, you should first ask your smaller authority. This must be done during the 30-day period for the exercise of public rights. You may also ask the appointed auditor questions about an item in the accounting records. However, the auditor can only answer 'what' questions, not 'why' questions so is limited with their response. To avoid any confusion, it is advised that you put your questions in writing.

#### The right to make objections

Should you view something as unlawful or believe there are matters of wider concern in the accounts, you may wish to object. If you are a local government elector, you have the right to ask the external auditor to apply to the courts for a declaration that an item is contrary to the law and should be reported as a matter of public interest. This must be done by telling the appointed auditor which specific item in the accounts you object to and why you believe it to be unlawful or think a public interest report should be made about it. You must provide clear evidence to support your objection, and this should be done in writing and the copied to the council.

You should not use the 'right to object' to make a personal complaint or claim against your smaller authority. Complaints of this nature should be taken to your local Citizens' Advice Bureau, local Law Centre or to your solicitor.

### A final word

Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, the auditor must consider the cost that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts against an auditor's decision, you may have to pay for the action yourself.