

Smaller authority name: WITTERWORTH TOWN COUNCIL

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

Local Audit and Accountability Act 2014 Sections 25, 26 and 27

The Accounts and Audit Regulations 2015 (SI 2015/234)

The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404)

NOTICE	NOTES
<p>1. Date of announcement <u>FRIDAY 17TH JULY</u> (a)</p> <p>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 Ltd. 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.</p> <p>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 2020, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>CAROL MOBBS, ACTING TOWN CLERK, WITTERWORTH TOWN COUNCIL, COVENTRY RD WITTERWORTH, LE17 4SH OXFORDS OX22 5S</u></p> <p>commencing on (c) <u>Monday 20TH JULY 2020</u></p> <p>and ending on (d) <u>19TH AUGUST 2020</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• 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. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>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 Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-littlejohn.com)</p> <p>5. This announcement is made by (e) <u>CAROL MOBBS ACTING TOWN CLERK/RFO.</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Chair or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must start on or before 1 September 2020</p> <p>(e) Insert name and position of person placing the notice – this person must be the Chair of the parish meeting</p>

WHAT PARISH MEETINGS 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](#), the [Accounts and Audit Regulations 2015](#) and the [Accounts and Audit \(Coronavirus\) \(Amendment\) Regulations 2020](#) 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 (i.e. the parish meeting) 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 Chair must, on behalf of that authority, publish (**which must include publication on the authority's website where the parish meeting has a website**):
 - (a) the Accounting Statements (i.e. Section 2 of either Part 2PM or 3PM, 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 Part 2PM or Part 3PM, 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. If the parish meeting has a website, **publish the following documents** on the website, the day before the public rights period commences. If the parish meeting has no website, the following documents must simply be displayed in the local area for 14 days:
 - a. the approved Sections 1 and 2 of either Part 2PM or 3PM, 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. Monday 15 June – Friday 24 July 2020. (The latest possible dates that comply with the statutory requirements are Tuesday 1 September – Monday 12 October 2020); and
 - c. the notes which accompany the Notice (Local authority accounts: a summary of your rights).