**Smaller authority name: Warbstow Parish Council**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN (EXEMPT AUTHORITY)**

**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** |
| **1. Date of announcement Friday 21 August 2020** (a)  **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 AGAR, the accounting records for the financial year to which it 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:**  (b) Lynette Hutchinson Chair of Warbstow Parish Council  [Warbstow.parish.council@gmail.com](mailto:Warbstow.parish.council@gmail.com)  10 Knapmedown, Warbstow, PL15 8TZ, 01566 781806  commencing on (c) \_\_**Monday 24 August 2020** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  and ending on (d) \_\_\_**Friday 2 October 2020** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  **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 only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:**  **PKF Littlejohn LLP (Ref: SBA Team)**  **15 Westferry Circus**  **Canary Wharf**  **London E14 4HD**  ([sba@pkf-littlejohn.com](mailto:sba@pkf-littlejohn.com))  **5. This announcement is made by Lynette Hutchinson Warbstow Parish** |

**The right to make objections at audit**

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority’s finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

* confirmation that you are an elector in the smaller authority’s area;
* why you are objecting to the accounts and the facts on which you rely;
* details of any item in the accounts that you think is unlawful; and
* details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](http://www.legislation.gov.uk/ukpga/2014/2/contents).

**A final word**

You may not use this ‘right to object’ to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens’ Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor’s decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

|  |  |
| --- | --- |
| For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](https://www.pkf-littlejohn.com/sites/default/files/media/documents/local-authority-accounts-a-guide-to-your-rights_0.pdf) are available from the NAO website. | If you wish to contact your authority’s appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*. |