

Public Document Pack  
**Twywell Parish Council**

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[www.twywellparishcouncil.co.uk](http://www.twywellparishcouncil.co.uk)

Please note, if viewing this agenda on the parish noticeboards, minutes and reports referenced below are accessible on the parish website.

To members of the council: You are summoned to attend the **Meeting of Twywell Parish Council** to be held on **Thursday 29<sup>th</sup> June 2023 at 7.00pm**, at **MacQueen House, Twywell, Kettering NN14 3AH**, for the purpose of transacting the following business.

**Agenda**

23/014 **Apologies**-members to approve apologies for absence

23/015 **Minutes of the previous meeting** – 24<sup>th</sup> May 2023 - Subject to approved amendments the minutes of the previous meeting will be confirmed as a correct record (**attached**)

23/016 **Declaration of Interests** –members to declare any pecuniary or prejudicial interests in relation to items on the agenda

23/017 **Public Session\***- The council will receive and process comments and questions from members of the public/press in accordance with the Standing Orders

23/018 **Governance - Annual Return**

- a) to receive the end-of-year accounts Apr 22-Mar 23 (attached)
- b) to declare that the Council is exempt from an External Audit due to income and expenditure levels and to complete the Certificate of Exemption (attached)
- c) to receive the Internal Audit report and note any recommendations (to follow)
- d) to review and approve the Annual Governance Statement (sec 1) (attached)
- e) to review and approve the Annual Accounting Statement (sec 2) (attached)
- f) to note the dates for the Exercise of Public rights will be 1st July-11th August 2022 (attached)

23/019 **Accounts**

- a) To approve the following payments to the named recipients for costs incurred for the Diamond Jubilee Village Fete (*NOTE – the Parish Council has received receipts which have been verified for all transactions listed below*)

Recipient	Description of Payment	Total	Payment Via	Legislation
Renaissance Business Services Ltd	End of Year Accounts Support	£75	BACS	Local Government Act 1972

\*Members of the public can address the Council at this point in the meeting through the Chair in relation to any item on the Agenda. The maximum time limit for this item is 15 mins, in accordance with the Standing Orders adopted by the Council.

The Community HeartBeat Trust	Defibrillator Equipment	£220	BACS	Local Government Act 1972
NNC	Lottery Licence	£20	BACS	Local Government Act 1972
NALC	Invoices	£504.78	BACS	Local Government Act 1972

**22/020 To consider the following planning applications –**

NE/23/00400/LBC - Proposal: Conversion of the Slaughter House to form a 4 bed dwelling to include a two storey rear extension; demolition of detached outbuildings and attached structures to the front and the rear of the existing Slaughter House; creation of off street parking and reconfiguration of the surrounding landscape. Location: Slaughter House Approx 20M SW Of The Gables Lower Street Twywell

NE/23/00399/FUL - Proposal: Conversion of the Slaughter House to form a 4 bed dwelling to include a two storey rear extension; demolition of detached outbuildings and attached structures to the front and the rear of the existing Slaughter House; creation of off street parking and reconfiguration of the surrounding landscape. Location: Slaughter House Approx 20M SW Of The Gables Lower Street Twywell

**20/021 Items for next meeting or for general interest** - any matters arising from this meeting which need to be carried forward

**20/022 Close of meeting.** Date of next meeting - TBD

## Minutes of the Annual Meeting of Twywell Parish Council

At 7.00 pm on Wednesday 24<sup>th</sup> May 2023

Held at MacQueen House, Twywell, Kettering, NN14 3AH

Present: - Members: Councillor Wendy Brackenbury (Chair)  
Councillor Geoff Shacklock  
Councillor Peter Moynehan  
Councillor Marc Dryburgh  
Councillor David Brackenbury

The meeting started at 7 pm. There were members of the public in attendance

23/01 Election of Chairman – It was proposed by Cllr Shacklock and seconded by Cllr Dryburgh that Cllr Wendy Brackenbury be elected as Chairman of the Parish Council for 2023/24.

Cllr Wendy Brackenbury accepted the nomination and was elected Chairman.

### **Cllr Wendy Brackenbury – in the chair**

23/02 Election of Vice-Chairman – It was proposed by Cllr Wendy Brackenbury and seconded by Cllr David Brackenbury that Cllr Marc Dryburgh be appointed as Vice-Chairman of the Parish Council for 2023/24.

Cllr Dryburgh accepted the nomination and was appointed as Vice-Chairman.

23/03 Apologies – Apologies were received and accepted from Cllr. Seamus Leahy.

23/04 - Minutes of the meeting held on 20<sup>th</sup> February 2023 – APPROVED

23/05 - Declaration of Interests – No declarations were made

23/06 Clerk Vacancy – It was proposed by Cllr Wendy Brackenbury and seconded by Cllr Geoff Shacklock that following an application and interview process, Helen Keech be appointed as the Council's new parish clerk and responsible financial officer.

AGREED that Helen Keech be appointed as the new parish clerk and responsible financial officer. The Chairman would liaise with Ms Keech regarding a start date in post.

23/07 Co-Option of Councillors – The Parish Council noted there was now a vacancy for co-option following expiry of a notice on 15<sup>th</sup> May 2023, for a casual vacancy for the election of a parish councillor.

23/08 Governance Policies – It was proposed by Cllr Moynehan and seconded by Cllr Dryburgh that following review, the existing governance policies be re-approved en-bloc for 2023/24.

AGREED – the re-approval of the Council’s existing Governance Policies for 2023/24.

22/09 Dates for 2023/24 meetings – AGREED to set dates once the new clerk commences in her role.

Ordinary meeting

23/010 Presentation from a Ranger at Twywell Hills and Dales – The Chairman welcomed Ranger Mark to the meeting who delivered a presentation and took questions. AGREED – To note the presentation and thank Ranger Mark for his attendance.

23/011 Public Session - The following issues were raised and discussed – Right of Way, Bridleway Gate; rainwater gulley, village green defibrillator .

23/012 Parish Council Accounts – These were considered and it was AGREED:-

- To add Cllr Dryburgh as a bank account signatory;
- To approve the monthly account of the financial situation;
- To note the payments already made at 22/012 c) on the agenda;
- To note the credits received since the last meeting of the Parish Council on 20 February 2023 at 22/012/ d);
- To approve the two payments set out at 22/012 e) for allotment rent and street lighting.

23/013 Festival Committee – AGREED that Cllr Moynehan be appointed to be the Parish Council’s representative on the Festival Committee for 2023/24.

23/014 To consider any planning and highways issues in the Parish - None

23/015 Items for next meeting or of general interest – Matters that were discussed included:

- Inviting representatives from the Church to present their development plans for the church.

22/016 Close of Meeting - There being no other business, the meeting was closed.

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Receipts			Payments	Payee	Ref	Amount	Staff costs	Other	VAT to claim
Date	Source	Amount							
01/04/22	B/F	<b>£10,719.43</b>	20/05/22	North Northants Council (2022 Lottery License)	BACS 1	£20.00			
13/04/22	Allotment rents	£14.00	30/06/22	Unity Trust Bank Service Charge	BACS 2	£18.00			
29/04/22	NN Council Precept	£6,240.00	01/07/22	S Flanagan (Festival)	BACS 3	£300.00			
13/06/22	Allotment rents	£48.00	01/07/22	S Flanagan (Festival)	BACS 4	£1,078.03			
05/10/22	Allotment rents	£385.40	01/07/22	Renaissance Business Services (Accounts)	BACS 5	£81.73			
			01/07/22	BHIB LTD (Insurance)	BACS 6	£439.62			
			22/08/22	H Flanagan (Festival)	BACS 7	75.64			
			22/08/22	N Owens (Festival)	BACS 8	182.43			
			22/08/22	S Flanagan (Festival)	BACS 9	£50.00			
			13/09/22	nPower Business (Street Lighting)	BACS 10	£322.50			
			13/09/22	North Northamptonshire Council (Bins)	BACS 11	£76.13			
			13/09/22	North Northamptonshire Council (Election)	BACS 12	£31.80			
			30/09/22	Unity Trust Bank Service Charge	BACS 13	£18.00			
			02/11/22	B Smith (Web Domain extension)	BACS 14	£163.78			
			31/12/22	Unity Trust Bank Service Charge	BACS 15	£18.00			
			02/02/23	Information Commissioner's Office (2021)	DD 16	£35.00			
			03/02/23	Information Commissioner's Office (2022)	DD 17	£35.00			
			03/02/23	Tata Property (Allotment Rents)	BACS 18	£164.80			
			03/02/23	North Northants Council (2023 Lottery Licence)	BACS 19	£20.00			
			03/02/23	nPower Business (Street Lighting)	BACS 21	£398.16			
			03/02/23	nPower Business (Street Lighting)	BACS 22	£301.10			
			03/02/23	NCALC (Subscription & Audit Charges)	BACS 23	£406.43			
			06/03/23	nPower Business (Street Lighting)	BACS 24	£241.87			
			06/03/23	Tata Property (Allotment Rents)	BACS 25	£196.87			
			06/03/23	N Owens (Festival)	BACS 26	£136.48			
			31/03/23	Unity Trust Bank Service Charge	BACS 27	£18.00			
						£4,829.37			
			<b>Expenditure to date</b>						

Ringfenced left to spend-Mar 23	<b>£1,100.00</b>
Lottery Grant	<b>£622.00</b>
Transparency Code	<b>£2,598.29</b>
Allotment	<b>£4,320.29</b>

**Balance left to spend this financial year**

**Budget Statement 2022-2023**

**Projected End of Year Expenditure (excluding VAT) 2022/23**

Cost Centres	Agreed (As of 31/03/2023)													Total
	Agreed amount	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	
<b>Personnel</b>														
Clerks salary	£2,324													£0.00
<b>Administration</b>														
Admin Expenses	£75			£18.00	£81.73		£18.00		£163.78	£18.00			£18.00	£317.51
Insurance	£520				£439.62									£439.62
Room Hire	£200													£0.00
Audit	£180													£0.00
NCALC subs	£200											£406.43		£406.43
ICO Annual Fee	£40											£70.00		£70.00
Data Protection Officer	£10													£0.00
Training	£170													£0.00
Accountants	£0													£0.00
<b>Allotments</b>														£0.00
Tata Allotment	£330											£164.80	£196.87	£361.67
Allotment Costs	£0													£0.00
<b>Lighting</b>														
EON Electricity	£900						£322.50					£699.26	£241.87	£1,263.63
<b>Community Activities</b>														
Room Hire	£0													£0.00
Verge & Hedge cutting	£600													£0.00
Asset maintenance (benches/noticeboards)	£0													£0.00
Sundries (including one-off Jubilee Fete)	£0				£1,378.03	£308.07							£136.48	£1,822.58
<b>Misc. Expenses</b>														
Elections May 2020 £1/elector	£200						£31.80							£31.80
Dog Bins	£120						£76.13							£76.13
Defibrillator	£100													£0.00
ENC licences	£20		£20.00									£20.00		£40.00
Capital Expenditure (lighting)	£0													£0.00
<b>Expenditure</b>	<b>5989</b>	£0.00	£20.00	£18.00	£1,899.38	£308.07	£448.43	£0.00	£163.78	£18.00	£0.00	£1,360.49	£593.22	£4,829.37



**Current Account- Grant Money £9230**

**Sheet 3**

**Projected End of Year Expenditure (excluding VAT) 2022/23**

Date	Payee	Gross Amount	Receipt	Net amount	VAT	VAT Reclaimed
17 June 2020	MK Containers metal 2x4 side door green Lottery	£1,791.47	x	1433.18	358.29	y
22 June 2020	Suregreen Ltd Sleepers for Lottery	£89.80	x	89.80		
03/07/20	Thrapston Farmers shop paint for sleepers	£12.49	x	9.99	2.50	y
23/07/20	Böhmer-AG AG-Petrol Generator -	£433.32	x	346.65	86.67	y
23/07/20	PA system QTX QT15PA incl 1 year warranty	£200.16	x	200.16		
24/07/20	Gr8 Garden New Compact Foldable 6ft HeavyTable x6	£199.92	x	159.90	40.02	y
23/07/20	CosmoGrill Barbecue	£249.99	x	199.99	50.00	y
01/08/20	Thrapston Farm n Garden Storage boxes	£58.00	x	46.40	11.60	y
18/08/20	BED electrical	£47.09		37.66	9.43	y
18/08/20	Toolstation	£53.32		42.65	10.67	y
21 August 2020	TFH Gazebos	£1,215.01	x	972.01	243.00	y
04/11/20	Mad4Tools- Festoon Lighting	£107.52		86.01	21.51	y
16/11/20	Gazebo shop- Marquee weights (LG)	£86.97	x	86.97		
16/11/20	Mike O'Dwyer- Chairs (LG)	£756.00	x	630.00	126.00	y
19/11/20	Argos Laminator/Sheets	£37.98				
19/11/20	Argos-Urn	£84.99				
01/04/21	Gazebo guttering	£177.95	x		29.66	
01/04/21	3 x extension cables	£84.00	x		14.00	
01/04/21	Fire Extinguisher	£39.50	x			
01/04/21	3 x cool boxes	£162.15	x		27.03	
01/04/21	2 x Mic stands	£41.70	x		6.96	
01/04/21	Marquee Heaters	£161.97	need		26.99	
01/04/21	Christmas Tree	£216.00	x		36.00	
01/07/22	Festival Folk Band	£300.00	x		60.00	
01/07/22	Festival Side Shows	£1,078.03	x		215.61	
22/08/22	Festival Cutlery and décor	£75.64	x		15.13	
22/08/22	Festival Food	£182.43	x		36.48	
22/08/22	Festival Clog Dancing	£50.00	x		10.00	
06/03/23	Festival Gas Bottles	£136.48	x		27.30	
		<b>£8,129.88</b>		<b>£7,170.19</b>	<b>1464.85</b>	

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Oct-22 9230 -7170.19.88 = **£2,059.81** remaining

This excludes VAT not recovered between Nov 20 and March 23





Village Halls Fund Accounts As of 17 May 2022		
Supersaver account 50008516		
Date	Payee	Amount
1st April 2021	Last balance Dec 2009	£3,695.47
31/12/10	CCLADividends	£489.11
31/12/11	Dividends	£503.73
31/12/12	Dividends	£507.82
31/12/13	Allotment rents	£154.00
31/12/14	North Northamptonshire Council (Precept)	£6,240.90
31/12/15	Dividends	£533.87
31/12/16	Dividends	£540.00
31/12/17	Dividends	£553.03
31/12/18	Dividends	£564.71
31/12/19	Dividends	£570.00
31/12/20	Dividends	£587.60
		£14,940.24
<b>Balance Rate Tracker Account- 80267686</b>		
14/08/09	last known balance	£8,211.19
31/12/20	CCLA Investments Fund	20,411.60

Projected End of Year Expenditure (excluding VAT) 2021/22

Agreed

Projected End of Year Expenditure (excluding VAT) 2021/22

estimate

estimate

estimate

plus interest??

**Budget 2022/2023**

Sheet 7

**Cost Centres - Expenditure**

1st April 2021

2021/2022 Agreed	2022/2023 Agreed	2023/24 Agreed
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<b>Personnel</b>			
Clerks salary	£2,324	£2,324	£2,324
<b>Aministration</b>			
Clerk's Admin Expenses	£75	£75	£75
Insurance	£520	£520	£520
Room Hire	£200	£200	£200
Audit	£180	£180	£250
NCALC subscription	£200	£200	£200
ICO annual fee	£40	£40	£40
Data protection officer role	£10	£10	£10
Training	£170	£170	£170
Accountants	£0	£0	£0
<b>Allotments</b>			
Tata Allotment rent	£330	£330	£400
Allotment Costs			
<b>Lighting</b>			
nPower Electricity	£900	£1,200	£1,200
Lighting repairs			
<b>Community Activities</b>			
Room hire	£0	£0	£0
Verge and hedge cutting	£600	£600	£600
Asset maintenance (benches/noticeboards)	£0	£0	£0
Sundries	£0	£0	£0
<b>Misc. Expenses</b>			
Elections May 2020 £1/elector	£200	£0	£0
Dog Bin emptying	£120	£120	£120
Defibrillator	£100	£100	£100
NNC Licences	£20	£20	£20
Capital expenditure- lighting	£0	£0	£0
<b>Expenditure</b>	<b>£5,989</b>	<b>£6,089</b>	<b>£6,229</b>

<b>Precept for</b>	<b>£6,240</b>	<b>£6,240</b>	<b>£6,240</b>
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<b>Cost Centres - Income</b>	<b>Actual</b>
<b>Allotments</b>	
Rents Collected	£350.00

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**Explanation of variances – pro forma**

Name of smaller authority: **Twywell Parish Council**  
 County area (local councils and): **North Northants**

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2021 £	2022 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	7,685	10,720					
2 Precept or Rates and Levies	6,241	6,240	-1	0.02%	NO		
3 Total Other Receipts	1,268	447	-821	64.75%	YES		A VAT refund of £714 was received in the previous year-and an additional £107 received from allotment rents
4 Staff Costs	1,147	0	-1,147	100.00%	YES		The Council were without a paid Clerk for the entire year- so no staff costs
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	3,312	4,829	1,517	45.80%	YES		£1822 of earmarked grant reserves were spent., although less spend £305 in other areas.
7 Balances Carried Forward	10,720	12,578			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
8 Total Cash and Short Term Investments	10,720	12,578				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	30,600	30,600	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

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## Internal Audit Report

(to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

Name of council:	Twywell Parish Council		
Name of Internal Auditor:	Gill Wells	Date of report:	22 <sup>nd</sup> June 2023
Year ending:	31 March 2023	Date audit carried out:	17 <sup>th</sup> June 2023

*Internal audit is the periodic independent review of an authority's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the authority's control. Managing the authority's internal controls should be a day-to-day function of the authority and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of an authority in order to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.*

**The authority is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.**

### To the Chairman,

The Council has been without a Clerk throughout the period being audited despite attempts by the Council to resolve this. Consequently, the function of the Council has been somewhat limited and the audit was restricted to the information available to me at the time of assessment and that which was published on the website.

The Council recognises the shortcomings of its governance and financial reporting procedures during the period as acknowledged in the Council's responses to Section 1 of the Annual Governance and Accountability Return. The recognised procedural weaknesses could be attributed to the lack of a dedicated Proper Officer engaged to deal with the Council's business / accounting and governance.

The Council's website is easy to navigate and contemporary – when a Clerk has been appointed I would suggest they update the site as a matter of urgency as it desperately requires organisation, updating and populating.

There is a singular lack of minutes on the Council's website - published agendas read well and professional but I am not sure whether the meetings that the agendas' pertained to actually took place or what discussion ensued or any resolutions that were made. To meet transparency requirements the minutes must be published within a month of the meeting.

I note the year end documents were published June 2022 for the Year ending 31st March 2022 which met transparency code tests & requirements at the time.

There is a lack of financial reporting on the website although I note on the agendas the payments for approval were published with powers / duties identified. However, as no minutes were available I could not evidence whether the payments were approved. There were, however, financial movements through the accounts.

Key governance policies and procedures are on the website and were on the agenda for approval at the Annual Parish Council Meeting May 2022 and May 2023 but, again, no evidence was available as to whether they had been reviewed and or approved.

This report is based on the limited evidence available to me due to the circumstances. It would be incorrect to view the internal audit report as the detailed inspection of all records and transactions of the council in order to detect error or fraud. Consequently, the report is limited to those matters set out above.

I hope and trust the issues that have arisen in the past year can now be resolved swiftly with the engagement of a Proper Officer & I look forward to auditing Twywell Parish Council in 2024.

Yours sincerely,



Gill Wells  
Internal Auditor to the Council

The figures submitted in the Annual Governance and Accountability Return are:

	<b>Year ending 31 March 2022</b>	<b>Year ending 31 March 2023</b>
1. Balances brought forward	7685	10720
2. Annual precept	6241	6240
3. Total other receipts	1268	447
4. Staff costs	1147	0
5. Loan interest/capital repayments	0	0
6. Total other payments	3312	4829
7. Balances carried forward	10720	12578
8. Total cash and investments	10720	12578
9. Total fixed assets and long-term assets	30600	30600
10. Total borrowings	0	0

We acknowledge as the members of:

TWYELL PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

	Agreed		
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.		✓	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.		✓	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.		✓	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.		✓	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

\*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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# Appendix

## Annual Governance and Accountability Return 2022/23 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities\* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

### Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, after the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
  - a) does not meet the qualifying criteria for exemption; or
  - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
  - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both) **no later than 30 June 2023**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
  - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
    - **Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
    - **Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
    - **Section 2 – Accounting Statements (page 6)** must be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.

### Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2022/23**, page 4
- **Section 1 – Annual Governance Statement 2022/23**, page 5
- **Section 2 – Accounting Statements 2022/23**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

### Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2022/23 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£210 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to Schedule 2 to the Local Audit and Accountability Act 2014.

## Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2022/23, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2023. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2023**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide\** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish, on the authority website/webpage, the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Have the dates set for the period for the exercise of public rights been published?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', is an explanation available for publication?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2023</b> been reconciled to Box 8?		
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? ( <i>Local Councils only</i> )		

\* *Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

## Certificate of Exemption – AGAR 2022/23 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2023, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2023 and a completed Certificate of Exemption is submitted no later than **30 June 2023** notifying the external auditor.

TWYELL PARISH COUNCIL

certifies that during the financial year 2022/23, the higher of the authority's total gross income for the year **or** total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2022/23:

£6,687 **PER AMOUNT £00,000**

Total annual gross expenditure for the authority 2022/23:

£4,829 **PER AMOUNT £00,000**

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2019
- In relation to the preceding financial year (2021/22), the external auditor **has not**:
  - issued a public interest report in respect of the authority or any entity connected with it
  - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
  - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
  - commenced judicial review proceedings under section 31(1) of the Act
  - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage\* before 1 July 2023.

**Signing this certificate confirms the authority will comply with the publication requirements.**

Signed by the Responsible Financial Officer

Date

**SIGNATURE REQUIRED**



27 June 2023 **YY**

I confirm that this Certificate of Exemption was approved by this authority on this date:

**DD/MM/YYYY**

Signed by Chairman

Date

**SIGNATURE REQUIRED**

**DD/MM/YYYY**

as recorded in minute reference:

**MINUTE REFERENCE**

Generic email address of Authority

clerk@twywellparishcouncil.co.uk **GENERIC EMAIL ADDRESS**

Telephone number

**TELEPHONE NUMBER**

\*Published web address

<https://www.twywellparishcouncil.co.uk/> **WEBSITE/WEBPAGE ADDRESS**

**ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2023. Reminder letters for late submission will incur a charge of £40 + VAT.**

# Annual Internal Audit Report 2022/23

TWYELL PARISH COUNCIL

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.		✓	
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			✓
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		✓	
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			✓
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			✓
H. Asset and investments registers were complete and accurate and properly maintained.			✓
I. Periodic bank account reconciliations were properly carried out during the year.			✓
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")</i>	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.		✓	
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

DD/MM/YYYY 22nd June 2023 DD/MM/YYYY

Name of person who carried out the internal audit

G H Wewlls NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date 22nd June 2023

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).



## Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

**TWYELL PARISH COUNCIL**

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

	Agreed		'Yes' means that this authority:
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.		✓	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.		✓	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.		✓	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.		✓	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

\*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

### Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2022/23 for

### TWYELL PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
<b>1.</b> Balances brought forward	7,685	10,720	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
<b>2.</b> (+) Precept or Rates and Levies	6,241	6,240	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
<b>3.</b> (+) Total other receipts	1,268	447	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
<b>4.</b> (-) Staff costs	1,147	0	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
<b>5.</b> (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
<b>6.</b> (-) All other payments	3,312	4,829	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
<b>7.</b> (=) Balances carried forward	10,720	12,578	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
<b>8.</b> Total value of cash and short term investments	10,720	12,578	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
<b>9.</b> Total fixed assets plus long term investments and assets	30,600	30,600	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
<b>10.</b> Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
<b>11a.</b> Disclosure note re Trust funds (including charitable)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
<b>11b.</b> Disclosure note re Trust funds (including charitable)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<i>The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

**Signed by Responsible Financial Officer before being presented to the authority for approval**

SIGNATURE REQUIRED

27/06/23/YYYY

Date

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

## **WHAT EXEMPT 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 statement of accounts prepared by the authority (i.e. the Annual Governance & Accountability Return (AGAR) Form 2), 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 an exempt 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 the AGAR Form 2), accompanied by:
    - i) a declaration, signed by that officer to the effect that the statement of accounts will not be audited on account of that authority's self-certified status as exempt, unless either a request for an opportunity to question the auditor about the authority's accounting records under section 26(2) or an objection under section 27(1) of the Act, results in the involvement of the local auditor;
    - ii) the Annual Governance Statement (i.e. Section 1 of the AGAR Form 2); and
    - iii) the Certificate of Exemption (i.e. Page 3 of the AGAR Form 2); 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 25 (inspection of statements of accounts etc), 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?**

You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document; and 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 Form 2 of the AGAR; and
- b) the completed Notice of Public Rights and Publication of Annual Governance & Accountability Return (Exempt Authority). Please note that we have pre-completed it with the following suggested dates: Monday 13 June – Friday 22 July 2022. (The latest possible dates that comply with the statutory requirements are Friday 1 July – Thursday 11 August 2022); and
- c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

Smaller authority name: **TWYWELL PARISH COUNCIL**

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

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

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p><b>1. Date of announcement 30<sup>th</sup> June 2023 (a)</b></p> <p><b>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 2022, these documents will be available on reasonable notice by application to:</b></p> <p>(b) Cllr Wendy Brackenbury, Sheerness House, 41 Meadow Road, Kettering, Northants NN16 8TL</p> <p>commencing on (c) <b>Monday 3<sup>rd</sup> July 2023</b></p> <p>and ending on (d) <b>Friday 11<sup>th</sup> August 2023</b></p> <p><b>3. Local government electors and their representatives also have:</b></p> <ul style="list-style-type: none"><li>• The opportunity to question the appointed auditor about the accounting records; and</li><li>• 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.</li></ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p><b>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:</b></p> <p><b>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (<a href="mailto:sba@pkf-l.com">sba@pkf-l.com</a>)</b></p> <p><b>5. This announcement is made by (e) _____</b></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 Clerk 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 include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

## 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**

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

### **The right to inspect the accounting records**

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect 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. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2022 for 2021/22 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

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

**You should first ask your smaller authority** about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

### **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](#).

### **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](#) 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*.