

# Annual Governance and Accountability Return 2022/23 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
  - **Sections 1 and 2** **must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
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**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2023
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2022/23

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2023 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *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 and the subsequent work by the external auditor.
- 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.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- 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.
- **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.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that 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?	✓	
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?	✓	
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', has an explanation been published?	✓	
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?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		✓

\**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)



# Annual Internal Audit Report 2022/23

## Bilbrook Parish Council

www.bilbrookparishcouncil.gov.uk

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

24/04/2023

Name of person who carried out the internal audit

S. MORRIS ACMA

Signature of person who carried out the internal audit



Date

24/04/2023

**\*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:

### Bilbrook 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
			✓

**\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

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

17/05/2023

and recorded as minute reference:

012/23 f

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

Chairman

*JM Adams*

Clerk

*K Daker*

[www.bilbrookparishcouncil.gov.uk](http://www.bilbrookparishcouncil.gov.uk)



## Section 2 – Accounting Statements 2022/23 for

### Bilbrook Parish Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	104,232	131,761	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.
2. (+) Precept or Rates and Levies	87,000	92,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	27,910	108,498	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	27,298	40,731	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.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	60,083	162,348	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	131,761	129,180	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	131,761	129,180	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	235,444	272,913	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.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

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

*K Daker*

Date

*17/05/2023*

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

*17/05/2023*

as recorded in minute reference:

*012/23g*

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

*S M Adams*

## Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of

**Bilbrook Parish Council**

### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor’s limited assurance opinion 2022/23

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

Not applicable

### 3 External auditor certificate 2022/23

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

\*We do not certify completion because:

Not applicable

External Auditor Name

**Mazars LLP, Newcastle upon Tyne, NE1 1DF**

External Auditor Signature

*Mazars LLP*

Date

**21 September 2023**

Mrs K Daker  
Billbrook Parish Council  
Billbrook Village Hall  
Joeys Lane  
Billbrook  
South Staffordshire  
WV8 1JL

Direct line: +44 (0)191 383 6348

Email: [local.councils@mazars.co.uk](mailto:local.councils@mazars.co.uk)

Date: 21 September 2023

Dear Mrs Daker

### **Completion of the audit for the year ended 31 March 2023**

We have completed our audit for the year ended 31 March 2023 and I have pleasure in enclosing the certified Annual Governance and Accountability Return. The External Auditor's Certificate and Report is given in Section 3.

If there are any significant matters arising from the audit, they are summarised in the External Auditor's certificate in Section 3. If we have identified minor scope for improvement we have recorded this on page 2 of this letter. The Council must consider these matters and decide what action is required. In most cases this will be self-evident. In some instances we have referred to further guidance available, in particular, in the publication "*Governance and Accountability for Local Councils – A Practitioners' Guide (England) 2022*". This can be obtained via your NALC or SLCC branch, or downloaded free of charge.

#### ***Action you are required to take***

The Accounts and Audit (England) Regulations 2015 set out what you must do at the conclusion of the audit. In summary, you are required to:

Publish (which must include publication on the authority's website) a statement:

- that the audit has been concluded and that the statement of accounts has been published;
- of the rights of inspection conferred on local government electors by section 25 of the Local Audit and Accountability Act 2014; and
- the address at which, and the hours during which, those rights may be exercised.
- Keep copies of the Annual Governance and Accountability Return for purchase by any person on payment of a reasonable sum.
- Ensure that the Annual Governance and Accountability Return remains available for public access for a period of not less than five years beginning with the date on which the Annual Governance and Accountability Return was first published.

*The Accounts and Audit (England) Regulations 2015 do not specify the period the Completion Notice needs to be on the council's website but this period must be reasonable.*

***Minor scope for improvement in 2023/24***

In undertaking the review of the 2022/23 Annual Governance and Accountability Return it came to our attention that in 2023 the Council has not met the requirements of the 2015 Accounts and Audit Regulations to start the period of 30 working days for the public to inspect the accounts as soon as possible after it was approved. The Council should ensure that in 2023/24 they comply with the Regulations.

The internal control objective (F), 'petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for', was ticked 'yes' by the internal auditor when no petty cash was held by the Council. The box should have been ticked 'not covered' or N/A and an explanation provided if no petty cash held. In future, the Council should ensure the annual return is accurate and complete.

The Council did not initially provide bank statements for some accounts held by the Council. Although these were subsequently obtained, in future the Council should ensure that they provide all information requested.

***Accessibility Regulations***

We are aware that the Accounts and Audit Regulations requirement for a physical 'wet ink' signature on the original AGAR, does not allow parish council's to fully comply with the Accessibility Regulations. The National Audit Office are aware that the two pieces of legislation are not compatible, therefore smaller authorities are advised to make it clear on their website that the document is a scan and will not be fully compliant with the Accessibility Regulations.

***Audit fee***

Our fee note for the audit, which is in accordance with the audit fee scales set by SAAA, and available at <http://www.localaudits.co.uk/fees.html> will follow.

We would be grateful if you could arrange for this to be paid at the earliest opportunity.

Yours sincerely



**Cameron Waddell**

Partner

For and on behalf of Mazars LLP



## Attachment 1.1 - Bank reconciliation

This reconciliation must include **all** bank and building society accounts and other short-term investments\*. It **must** agree to Box 8 in the column headed "Year ending 31 March 2023" in Section 2 of the Annual Return. It will also agree to Box 7 where the accounts are prepared on a receipts and payments (cash) basis, but not when an income and expenditure basis is used.

Parish Council Name: **Bilbrook Parish Council**

Financial year ending 31 March 2023

Prepared by **Karen Daker - Parish Clerk & Responsible Financial Officer**

Date **21/04/2023**

Balance per bank statements as at 31 March 2023:	£	£
Nationwide Savings Account	85,124	
Business Premium Account	32,622	
Community Account	11,135	
Equals Pre-paid Card	300	
	<hr/>	129,180
Petty cash float (if applicable)	0	
Less: any un-presented cheques at 31 March 2023 (normally only current account)	0	
 Add: any un-banked cash at 31 March 2023	 0	 <hr/>
 Net balances as at 31 March 2023	 	 129,180 <hr/>

***The net balances reconcile to the Cash Book (a receipts and payments account, which should be maintained even if your authority uses income and expenditure accounting) for the year, as follows:***

### CASH BOOK

Opening Balance 1 April 2022	131,761
Add: Receipts in the year	200,498
Less: Payments in the year	(203,079)
Closing balance per cash book [receipts and payments book] as at 31 March 2023 ( <b>must equal net balances above</b> )	<hr/> 129,180 <hr/>

## Attachment 1.2 - Explanation of significant variances in the accounting statements – AGAR Section 2

Parish Council name: **Bilbrook Parish Council**

**Please explain any variances of more than 15% between the totals for individual boxes in Section 2.** We do not require explanations for variances of less than £200; however, in some cases there may be ‘*compensating*’ variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. We also ask you to explain any change where there is a movement to or from zero. Please either use the proforma below, or complete a separate schedule if more space is required.

Section 2	2021/22 £	2022/23 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £100))																
Box 2 <i>Precept</i>	87,000	92,000	5,000 5.75%																	
Box 3 <i>Other income</i>	27,910	108,498	80,588 288.74%	<table border="1"> <thead> <tr> <th>Other Receipts Movement</th> <th>£</th> </tr> </thead> <tbody> <tr> <td>Increase in Grants (inc £75k for playpark)</td> <td>80,644</td> </tr> <tr> <td>Increase in VAT Repayment</td> <td>847</td> </tr> <tr> <td>Increase in Bank Interest</td> <td>533</td> </tr> <tr> <td>Increase in recharges to Twentyman Playing Fields Assoc.</td> <td>3,364</td> </tr> <tr> <td>Increase in Allotment Rent</td> <td>286</td> </tr> <tr> <td>Solar Farm Income (2 years rec'd 21-22)</td> <td>- 5,086</td> </tr> <tr> <td><b>Total</b></td> <td><b>80,588</b></td> </tr> </tbody> </table>	Other Receipts Movement	£	Increase in Grants (inc £75k for playpark)	80,644	Increase in VAT Repayment	847	Increase in Bank Interest	533	Increase in recharges to Twentyman Playing Fields Assoc.	3,364	Increase in Allotment Rent	286	Solar Farm Income (2 years rec'd 21-22)	- 5,086	<b>Total</b>	<b>80,588</b>
Other Receipts Movement	£																			
Increase in Grants (inc £75k for playpark)	80,644																			
Increase in VAT Repayment	847																			
Increase in Bank Interest	533																			
Increase in recharges to Twentyman Playing Fields Assoc.	3,364																			
Increase in Allotment Rent	286																			
Solar Farm Income (2 years rec'd 21-22)	- 5,086																			
<b>Total</b>	<b>80,588</b>																			
Box 4 <i>Staff costs</i>	27,298	40,731	13,433 49.21%	<table border="1"> <thead> <tr> <th>Other Staff Cost Movement</th> <th>£</th> </tr> </thead> <tbody> <tr> <td>Staff in post 1st April 2021</td> <td>3,892</td> </tr> <tr> <td>Impact of staff joined Apr 21- Mar 22</td> <td>7,382</td> </tr> <tr> <td>Staff joined Apr 22- Mar 23</td> <td>2,159</td> </tr> <tr> <td><b>Total</b></td> <td><b>13,433</b></td> </tr> </tbody> </table> <p>Some of this Staff cost is charged to Bilbrook Village Hall, which is owned by the Parish Council but run by a separate charity.</p>	Other Staff Cost Movement	£	Staff in post 1st April 2021	3,892	Impact of staff joined Apr 21- Mar 22	7,382	Staff joined Apr 22- Mar 23	2,159	<b>Total</b>	<b>13,433</b>						
Other Staff Cost Movement	£																			
Staff in post 1st April 2021	3,892																			
Impact of staff joined Apr 21- Mar 22	7,382																			
Staff joined Apr 22- Mar 23	2,159																			
<b>Total</b>	<b>13,433</b>																			
Box 5 <i>Loan interest/ capital</i>	0	0	0																	



<p>Box 6</p> <p><i>Other payments</i></p>	<p>60,083</p>	<p>162,348</p>	<p>102,265. 170.20%</p>	<table border="1"> <thead> <tr> <th data-bbox="735 259 1390 304"><b>Other Payments Movement</b></th> <th data-bbox="1390 259 1570 304"><b>£</b></th> </tr> </thead> <tbody> <tr> <td data-bbox="735 304 1390 349">Open Spaces Increase (inc Play Park £75k)</td> <td data-bbox="1390 304 1570 349">88,533</td> </tr> <tr> <td data-bbox="735 349 1390 394">Other Expenditure Increase (Jubilee Event £5k)</td> <td data-bbox="1390 349 1570 394">5,711</td> </tr> <tr> <td data-bbox="735 394 1390 439">Professional Increase (Legal Fees re Village Hall)</td> <td data-bbox="1390 394 1570 439">7,172</td> </tr> <tr> <td data-bbox="735 439 1390 483">Office Rent Increase (Only 1 month in 21-21)</td> <td data-bbox="1390 439 1570 483">4,108</td> </tr> <tr> <td data-bbox="735 483 1390 528">Admin Increase (Assistants equipment)</td> <td data-bbox="1390 483 1570 528">1,647</td> </tr> <tr> <td data-bbox="735 528 1390 573">Subscription Increase (Inflation)</td> <td data-bbox="1390 528 1570 573">80</td> </tr> <tr> <td data-bbox="735 573 1390 618">Chairmans Increase (Operation Bridge)</td> <td data-bbox="1390 573 1570 618">61</td> </tr> <tr> <td data-bbox="735 618 1390 663">Christmas Increase (Small fluctuations in cost)</td> <td data-bbox="1390 618 1570 663">50</td> </tr> <tr> <td data-bbox="735 663 1390 707">Remembrance Decrease (21-22 Lampost poppies )</td> <td data-bbox="1390 663 1570 707">- 119</td> </tr> <tr> <td data-bbox="735 707 1390 752">Allotments Decrease (21-22 Tape repairs)</td> <td data-bbox="1390 707 1570 752">- 704</td> </tr> <tr> <td data-bbox="735 752 1390 797">Training Decrease (21-22 Cilca)</td> <td data-bbox="1390 752 1570 797">- 752</td> </tr> <tr> <td data-bbox="735 797 1390 842">Grants awarded Decrease (less requested received)</td> <td data-bbox="1390 797 1570 842">- 1,428</td> </tr> <tr> <td data-bbox="735 842 1390 887">Election Decrease (no election 22-23)</td> <td data-bbox="1390 842 1570 887">- 2,094</td> </tr> <tr> <td data-bbox="735 887 1390 931"><b>Total</b></td> <td data-bbox="1390 887 1570 931"><b>102,265</b></td> </tr> </tbody> </table>	<b>Other Payments Movement</b>	<b>£</b>	Open Spaces Increase (inc Play Park £75k)	88,533	Other Expenditure Increase (Jubilee Event £5k)	5,711	Professional Increase (Legal Fees re Village Hall)	7,172	Office Rent Increase (Only 1 month in 21-21)	4,108	Admin Increase (Assistants equipment)	1,647	Subscription Increase (Inflation)	80	Chairmans Increase (Operation Bridge)	61	Christmas Increase (Small fluctuations in cost)	50	Remembrance Decrease (21-22 Lampost poppies )	- 119	Allotments Decrease (21-22 Tape repairs)	- 704	Training Decrease (21-22 Cilca)	- 752	Grants awarded Decrease (less requested received)	- 1,428	Election Decrease (no election 22-23)	- 2,094	<b>Total</b>	<b>102,265</b>
<b>Other Payments Movement</b>	<b>£</b>																																	
Open Spaces Increase (inc Play Park £75k)	88,533																																	
Other Expenditure Increase (Jubilee Event £5k)	5,711																																	
Professional Increase (Legal Fees re Village Hall)	7,172																																	
Office Rent Increase (Only 1 month in 21-21)	4,108																																	
Admin Increase (Assistants equipment)	1,647																																	
Subscription Increase (Inflation)	80																																	
Chairmans Increase (Operation Bridge)	61																																	
Christmas Increase (Small fluctuations in cost)	50																																	
Remembrance Decrease (21-22 Lampost poppies )	- 119																																	
Allotments Decrease (21-22 Tape repairs)	- 704																																	
Training Decrease (21-22 Cilca)	- 752																																	
Grants awarded Decrease (less requested received)	- 1,428																																	
Election Decrease (no election 22-23)	- 2,094																																	
<b>Total</b>	<b>102,265</b>																																	
<p>Box 7</p> <p><i>Balances carried forward</i></p>	<p>131,761</p>	<p>129,180</p>	<p>-2,581 -1.96%</p>	<p>If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. You do not need to explain the year-on-year variance for this box.</p> <table border="1"> <thead> <tr> <th data-bbox="735 1218 1198 1263"><b>Reserves</b></th> <th data-bbox="1198 1218 1390 1263"><b>£</b></th> </tr> </thead> <tbody> <tr> <td colspan="2" data-bbox="735 1263 1390 1308"><b>Ring Fenced Reserves</b></td> </tr> <tr> <td data-bbox="735 1308 1198 1352">Village Improvements</td> <td data-bbox="1198 1308 1390 1352">40,000</td> </tr> <tr> <td data-bbox="735 1352 1198 1397">Solar Farm Income</td> <td data-bbox="1198 1352 1390 1397">9,876</td> </tr> <tr> <td data-bbox="735 1397 1198 1442">Elections</td> <td data-bbox="1198 1397 1390 1442">7,000</td> </tr> <tr> <td data-bbox="735 1442 1198 1487">Income Received Early</td> <td data-bbox="1198 1442 1390 1487">4,200</td> </tr> <tr> <td data-bbox="735 1487 1198 1532">Play Park Repairs</td> <td data-bbox="1198 1487 1390 1532">2,500</td> </tr> <tr> <td data-bbox="735 1532 1198 1576">Allotments Projects</td> <td data-bbox="1198 1532 1390 1576">950</td> </tr> <tr> <td data-bbox="735 1576 1198 1621"><b>Total Ring Fenced Reserves</b></td> <td data-bbox="1198 1576 1390 1621"><b>64,526</b></td> </tr> <tr> <td colspan="2" data-bbox="735 1621 1390 1666"><b>General Reserves</b></td> </tr> <tr> <td data-bbox="735 1666 1198 1711"></td> <td data-bbox="1198 1666 1390 1711"><b>64,654</b></td> </tr> <tr> <td data-bbox="735 1711 1198 1756"><b>Total Reserves at 31/03/2023</b></td> <td data-bbox="1198 1711 1390 1756"><b>129,180</b></td> </tr> </tbody> </table>	<b>Reserves</b>	<b>£</b>	<b>Ring Fenced Reserves</b>		Village Improvements	40,000	Solar Farm Income	9,876	Elections	7,000	Income Received Early	4,200	Play Park Repairs	2,500	Allotments Projects	950	<b>Total Ring Fenced Reserves</b>	<b>64,526</b>	<b>General Reserves</b>			<b>64,654</b>	<b>Total Reserves at 31/03/2023</b>	<b>129,180</b>						
<b>Reserves</b>	<b>£</b>																																	
<b>Ring Fenced Reserves</b>																																		
Village Improvements	40,000																																	
Solar Farm Income	9,876																																	
Elections	7,000																																	
Income Received Early	4,200																																	
Play Park Repairs	2,500																																	
Allotments Projects	950																																	
<b>Total Ring Fenced Reserves</b>	<b>64,526</b>																																	
<b>General Reserves</b>																																		
	<b>64,654</b>																																	
<b>Total Reserves at 31/03/2023</b>	<b>129,180</b>																																	

Box 9  <i>Fixed assets &amp; long term assets</i>	235,444	272,913	37,469 15.9%	Explain <u>all</u> movements in this category and not just those above 15% <table border="1" data-bbox="738 300 1299 1171"> <thead> <tr> <th data-bbox="738 300 1121 344">Fixed Asset Movement</th> <th data-bbox="1121 300 1299 344">£</th> </tr> </thead> <tbody> <tr> <td data-bbox="738 344 1121 389"><b>at 1st April 2022</b></td> <td data-bbox="1121 344 1299 389"><b>235,444</b></td> </tr> <tr> <td colspan="2" data-bbox="738 434 1299 479"><b>Purchases</b></td> </tr> <tr> <td data-bbox="738 479 1121 524">Play Park upgrade</td> <td data-bbox="1121 479 1299 524">75,000</td> </tr> <tr> <td data-bbox="738 524 1121 568">Skatepark Grind Rail</td> <td data-bbox="1121 524 1299 568">1,050</td> </tr> <tr> <td data-bbox="738 568 1121 613">Planters for BVG</td> <td data-bbox="1121 568 1299 613">663</td> </tr> <tr> <td data-bbox="738 613 1121 658">Assistants Laptop</td> <td data-bbox="1121 613 1299 658">484</td> </tr> <tr> <td data-bbox="738 658 1121 703">Strimmer</td> <td data-bbox="1121 658 1299 703">360</td> </tr> <tr> <td data-bbox="738 703 1121 748">Wifi Extender</td> <td data-bbox="1121 703 1299 748">309</td> </tr> <tr> <td data-bbox="738 748 1121 792">Monitors</td> <td data-bbox="1121 748 1299 792">188</td> </tr> <tr> <td data-bbox="738 792 1121 837">Assistants chair</td> <td data-bbox="1121 792 1299 837">92</td> </tr> <tr> <td></td> <td data-bbox="1121 837 1299 882"><b>78,146</b></td> </tr> <tr> <td colspan="2" data-bbox="738 882 1299 927"><b>Disposals</b></td> </tr> <tr> <td data-bbox="738 927 1121 972">Old play park equipment</td> <td data-bbox="1121 927 1299 972">39,712</td> </tr> <tr> <td data-bbox="738 972 1121 1016">Jubilee Walk signs</td> <td data-bbox="1121 972 1299 1016">965</td> </tr> <tr> <td></td> <td data-bbox="1121 1016 1299 1061"><b>40,677</b></td> </tr> <tr> <td data-bbox="738 1061 1121 1106">Movement</td> <td data-bbox="1121 1061 1299 1106"><b>37,469</b></td> </tr> <tr> <td></td> <td data-bbox="1121 1106 1299 1151">-</td> </tr> <tr> <td data-bbox="738 1151 1121 1171"><b>at 31st March 2023</b></td> <td data-bbox="1121 1151 1299 1171"><b>272,913</b></td> </tr> </tbody> </table>	Fixed Asset Movement	£	<b>at 1st April 2022</b>	<b>235,444</b>	<b>Purchases</b>		Play Park upgrade	75,000	Skatepark Grind Rail	1,050	Planters for BVG	663	Assistants Laptop	484	Strimmer	360	Wifi Extender	309	Monitors	188	Assistants chair	92		<b>78,146</b>	<b>Disposals</b>		Old play park equipment	39,712	Jubilee Walk signs	965		<b>40,677</b>	Movement	<b>37,469</b>		-	<b>at 31st March 2023</b>	<b>272,913</b>
Fixed Asset Movement	£																																									
<b>at 1st April 2022</b>	<b>235,444</b>																																									
<b>Purchases</b>																																										
Play Park upgrade	75,000																																									
Skatepark Grind Rail	1,050																																									
Planters for BVG	663																																									
Assistants Laptop	484																																									
Strimmer	360																																									
Wifi Extender	309																																									
Monitors	188																																									
Assistants chair	92																																									
	<b>78,146</b>																																									
<b>Disposals</b>																																										
Old play park equipment	39,712																																									
Jubilee Walk signs	965																																									
	<b>40,677</b>																																									
Movement	<b>37,469</b>																																									
	-																																									
<b>at 31st March 2023</b>	<b>272,913</b>																																									
Box 10  <i>Total borrowing</i>				N/A																																						



## Attachment 1.3

Reconciliation between Box 7 and Box 8 in Section 2 (31/03/2023). Note – this form is only required for authorities preparing their accounts on an income and expenditure basis

Parish Council name: **Bilbrook Parish Council**

There should only be a difference between Box 7 and Box 8 where the accounts are prepared on an Income & Expenditure basis and where there are year-end adjustments for debtors/prepayments and creditors/receipts in advance. Please provide details of the year-end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

	£	£
<b>Total of Box 7: Balances carried forward (31/3/2023)</b>		<b>129,180</b>
Deduct: Debtors	0	
Deduct: Payments made in advance (prepayments)	0	
<b>Total deductions</b>		<b>0</b>
Add: Creditors	0	
Add: Receipts in advance	0	
<b>Total additions</b>		<b>0</b>
<b>Total of Box 8: Total cash and short term investments (31/3/2023) (must agree to the net balances on bank reconciliation)</b>		<b>129,180</b>

## Attachment 2

Local Council name: **Bilbrook Parish Council**

### Confirmation of contact details

Please confirm the contact details for the Clerk, RFO (if not the clerk) and Chair, to assist us in ensuring that our records are kept up to date:

<b>Clerk's name:</b> Mrs K Daker	<b>RFO's name (if not clerk):</b>	<b>Chair's name:</b> Mrs S Adams
Clerk working hours: 15 hours 10:00 am – 1:00 pm	RFO working hours (if not clerk):	
Parish Council registered address: Bilbrook Parish Council Bilbrook Village Hall Joey's Lane Bilbrook WV8 1JL	Parish Council registered address:	Chair contact address: Milbrook Cottage Lane Green Road Dam Mill Bilbrook WV8 2JS
Telephone: Primary contact number: 01902 840007 Mobile/Alternative number: 07513 297222	Telephone:	Telephone: Primary contact number: 07787 533833 Mobile/Alternative number: N/A
Generic e-mail address for the Authority (please only provide a personal e-mail address if the clerk / does not have access to a generic e-mail account).  clerk@bilbrookparishcouncil.gov.uk		

Please return this form via email together with the  
 Annual Governance & Accountability Return and other information requested.



## Attachment 3

### Confirmation regarding the exercise of public rights

Parish Council name: **Bilbrook Parish Council**

The Parish Council must inform the electorate of an exact 30 working day period during which public rights may be exercised. This is inclusive of the start and finish dates.

The inspection period **must** commence no later than 3 July 2023 and must **include the first 10 working days of July.**

The elector's rights must start **exactly** one day after the annual return has been published on your website (or other free to access website used by the Council) with the statutory notice at Attachment 3.2. Publication of the annual return must be as soon as practical after the unaudited annual return has been approved by the Parish Council, and in line with the regulatory inspection period.

**Working days are defined as Monday – Friday. They do not include Saturdays, Sundays and Bank Holidays.**

(See calendar guide overleaf, noting that because the earliest date to start a compliant public rights period is 5 June 2023 the definition of 'as soon as practical' excludes any earlier dates than this.)

The inspection period commences on: **Tuesday 6<sup>th</sup> June 2023**

And ends on: **Monday 17<sup>th</sup> July 2023**

Signed:  Date 05/06/2023

Position held: **Parish Clerk & Responsible Financial Officer.**

Exercise of public rights – calendar guide 2023

**5 June** is the **earliest** date you can start the inspection period to include the first 10 working days of July (the inspection period would end on 14 July).

June 2023						
Mo	Tu	We	Th	Fr	Sa	Su
			1	2	3	4
<b>5</b>	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

The inspection period **MUST** include the first 10 working days of July – highlighted in **blue**

**3 July** is the **latest** date you can start the inspection period (the inspection period would end on the 11 August).

July 2023						
Mo	Tu	We	Th	Fr	Sa	Su
					1	2
<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	8	9
<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

The inspection period end date can be no later than **11 August**.

August 2023						
Mo	Tu	We	Th	Fr	Sa	Su
	1	2	3	4	5	6
7	8	9	10	<b>11</b>	12	13

## Attachment 3.1

### What councils need to do to advertise the audit

The Local Audit and Accountability Act 2014 as summarised in the Accounts and Audit (England) Regulations 2015 (Statutory Instrument No. 234), and subsequent amendments and the Code of Audit Practice require that:

1. The accounts to be audited (the Annual Return) and other documents such as books, deeds, contracts, bills, vouchers and receipts relating to them must be made available for inspection by any person interested on reasonable notice, during a period of 30 working days selected by the Parish Council.
2. The notice advertising the inspection period must be published with the accounts and must state:
  - (1) The period of 30 working days during which the Annual Return, and other documents referred to in paragraph 1 above will be available for public inspection;
  - (2) Details of the manner in which notice should be given of an intention to inspect the accounts and other documents;
  - (3) The name and address of the auditor; and
  - (4) The provisions contained in section 26 (inspection of documents and questions at audit) and section 27 (right to make objections at audit) of the Act

The Parish Council may wish to use the template at attachment 3.2 to advertise the audit.

Please see the link below for the Accounts and Audit Regulations that apply at the date of drafting this guidance. If any amendment is passed that impacts on smaller authorities in 2022/23 we will inform you promptly.

<https://www.legislation.gov.uk/ukSI/2015/234/contents/made>



## PART 5

### Inspection and notice procedure

#### Period for the exercise of public rights

14.—(1) Any rights of objection, inspection and questioning of the local auditor conferred by sections 26 and 27 of the Act may only be exercised within a single period of 30 working days.

(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 in accordance with regulation 15(3).

(3) During the period for the exercise of public rights a relevant authority must make the documents referred to in section 26(1) of the Act available for inspection on reasonable notice at all reasonable times.

#### Commencement of the period for the exercise of public rights

15.—(1) The responsible financial officer for a relevant authority must, on behalf of the authority, ensure that commencement of the period for the exercise of public rights under regulation 9(1)(b) or 12(3)(a) (as the case may be), takes place on such a day that ensures that the period referred to in regulation 14(1) includes—

- (a) ~~the first 10 working days of June of the financial year immediately following the end of the financial year to which the statement relates, where that authority is a Category 1 authority; or~~
- (b) the first 10 working days of July of the financial year immediately following the end of the financial year to which the statement relates, where that authority is a Category 2 authority.

Local council name: Bilbrook Parish Council

**Notice of appointment of date for the exercise of public rights  
Accounts for the year ended 31<sup>st</sup> March 2023**

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

<p>1. Date of announcement: <b>Monday 5<sup>th</sup> June 2023</b> (a)</p> <p>2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2023 these documents will be available on reasonable notice on application to:</p> <p>(b) <b>K Daker - Parish Clerk and Responsible Financial Officer Bilbrook Village Hall Joeys Lane Bilbrook WV8 1JL Tel: 01902 840007 Email: <a href="mailto:clerks@bilbrookparishcouncil.gov.uk">clerks@bilbrookparishcouncil.gov.uk</a> Website: <a href="http://www.bilbrookparishcouncil.gov.uk">www.bilbrookparishcouncil.gov.uk</a></b></p> <p>commencing on (c) <b>Tuesday 6<sup>th</sup> June 2023</b></p> <p>and ending on (d) <b>Monday 17<sup>th</sup> July 2023</b></p> <p>3. Local Government Electors and their representatives also have:</p> <ul style="list-style-type: none"> <li>• the opportunity to question the auditor about the accounts; and</li> <li>• the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority (f).</li> </ul> <p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p> <p>4. The auditor’s limited assurance review is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office’ Code of Audit Practice. Your review is being carried out by:</p> <p>Mazars LLP, The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF Email: <a href="mailto:local.councils@mazars.co.uk">local.councils@mazars.co.uk</a></p> <p>5. This announcement is made by (e)) <b>K Daker - Parish Clerk &amp; RFO</b></p>	<p>(a) Insert date of placing of this notice on your website.</p> <p>(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.</p> <p>(c )And</p> <p>(d)The inspection period must be 30 working days in total and commence no later than 3 July 2023.</p> <p>(e) Insert name and position of person placing the notice</p>
---	--

## Attachment 3.3

### Councils' Accounts: A Summary of Public Rights

#### The basic position

By law any interested person has the right to inspect a council's/meeting's accounts. If you are entitled and registered to vote in local council elections then you (or your representative) have additional rights to ask the appointed auditor questions about the Council's accounts or object to an item of account contained within them.

#### The right to inspect the accounts

When your council has finalised its accounts for the previous financial year it must advertise that they are available for people to inspect. Having given the Council reasonable notice of your intentions, you then have 30 working days to look through the accounting statements in the Annual Return and any supporting documents. By arrangement, you will be able to inspect and make copies of the accounts and the relevant documents. You may have to pay a copying charge.

#### The right to ask the auditor questions about the accounts

You can only ask the appointed auditor questions about the accounts. The auditor does not have to answer questions about the council's policies, finances, procedures or anything else not related to the accounts. Your questions must be about the accounts for the financial year just ended. The auditor does not have to say whether they think something the Council has done, or an item in its accounts, is lawful or reasonable.

#### The right to object to the accounts

If you think that the council has spent money that it should not have, or that someone has caused a loss to the council deliberately or by behaving irresponsibly, you can request the auditor to apply to the courts for a declaration that an item of account is contrary to law. You do this by sending a formal '*notice of objection*' to the auditor at the address below. **The notice must be in writing and copied to the council.** In it, you must tell the auditor why you are objecting and what you want the auditor to do about it. The auditor must reach a decision on your objection. If you are not happy with that decision, you can appeal to the courts.

You may also object if you think that there is something in the accounts that the auditor should discuss with the Council or tell the public about in a '*public interest report*'. You must follow the same procedure as outlined in the previous paragraph. The auditor must then decide whether to take any action. The auditor does not have to, but usually will, give reasons for his/her decision and you cannot appeal to the courts. More information is available on the National Audit Office website (see contact details below).

You may not use this 'right to object' to make a personal complaint or claim against your council. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or your solicitor. You may also be able to approach the Standards Committee of your local principal authority if you believe that a member of the council has broken the Code of Conduct for Members.



**What else you can do**

Instead of objecting, you can give the auditor information that is relevant to his/her responsibilities. For example, you can simply tell the auditor if you think that something is wrong with the accounts or about waste and inefficiency in the way the Council runs its services. You should make it clear that you are providing information rather than making a formal objection. You do not have to follow any set time limits or procedures. The auditor does not have to give you a detailed report of any subsequent investigation, but will usually tell you the outcome.

**A final word**

Councils, and so local taxpayers, must 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. The auditor will only continue with the objection if it is in the public interest to do so. If you appeal to the courts, you might have to pay for the action yourself.

**Who should you contact?**

<p>For more detailed guidance on electors' rights and the special powers of auditors, copies of the publication Council Accounts – a guide to your rights are available by calling the National Audit Office on 020 7798 7000 or downloading from the website <a href="https://www.nao.org.uk/">https://www.nao.org.uk/</a></p>	<p>If you wish to contact your Council's appointed external auditor please write to:  Cameron Waddell, Partner, Mazars LLP, <a href="mailto:local.councils@mazars.co.uk">local.councils@mazars.co.uk</a></p>
---	--

# Contacts

## **Limited Assurance Admin Team**

Judith Hunter

Elaine Nicholson

Karen Hampshire

Robert Wyllie

Email: [local.councils@mazars.co.uk](mailto:local.councils@mazars.co.uk)

Tel: +44 (0)191 383 6348

Mazars is an internationally integrated partnership, specialising in audit, accountancy, advisory, tax and legal services\*. Operating in over 90 countries and territories around the world, we draw on the expertise of 40,400 professionals – 24,400 in Mazars' integrated partnership and 16,000 via the Mazars North America Alliance – to assist clients of all sizes at every stage in their development.

\*where permitted under applicable country laws.

**[www.mazars.com](http://www.mazars.com)**