

Annual Governance and Accountability Return 2023/24 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 2023/24

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 2024**.
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 2024**. 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 2024
 - 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 2023/24

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 2024 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 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 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) 2023/24

- 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 2024.
- 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 Chair, 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 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- 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 2024**.

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 the dates set for the period for the exercise of public rights , 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 Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at 31 March 2024 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? NB: 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 or from www.ada.org.uk

Annual Internal Audit Report 2023/24

BILBROOK PARISH COUNCIL

ENTER PUBLIC WEBSITE ADDRESS www.bilbrookparishcouncil.gov.uk

During the financial year ended 31 March 2024, 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 2023/24 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. NO PETTY CASH HELD			✓
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 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
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 (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

17/04/2024

Name of person who carried out the internal audit

S MORRIS ACMA INTERNAL AUDITOR

Signature of person who carried out the internal audit

Date

17/04/2023

*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 2023/24

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 2024, 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	<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
			✓	

***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:

01/05/2024

and recorded as minute reference:

010/24h

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

Chair

S M Adams

Clerk

K Daker

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Section 2 – Accounting Statements 2023/24 for

BILBROOK PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	131,761	129,180	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	92,000	97,500	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	108,498	43,370	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	40,731	46,852	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	162,348	61,439	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	129,180	161,758	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	129,180	161,758	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	272,913	280,416	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 exclude any Trust transactions.

I certify that for the year ended 31 March 2024 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 REQUIRED

Date

01/05/2024.

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

01/05/2024

as recorded in minute reference:

010/24 C

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

G M Adams REQUIRED

Section 3 – External Auditor’s Report and Certificate 2023/24

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 2024; 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 2023/24

(Except for the matters reported below)* 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. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2023/24

We certify/do not 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 2024.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY



Black Rose Solutions Limited

74 Leacroft Road
Penkridge
Staffs
ST19 5BU

0781 321 7576

sandie.morris@blackrosesolutions.co.uk

18th April 2024

Dear Karen,

Bilbrook Parish Council – Internal Audit 2023/24

I confirm that I have carried out an examination of your accounts and procedures, in line with the Practitioners Guide 2023 and in accordance with the requirements of the Accounts and Audit Regulations 2015. (See additional note on next page about the role of internal audit.)

I can state that I found no material errors, omissions or irregularities in your financial records and I have no significant concerns about your internal control procedures.

Please refer to the enclosed report for further details of the audit work covered.

I would also confirm that I am totally independent of your Council and have no contact with any Member or employee.

Yours sincerely,

S MORRIS

Mrs Sandra Morris ACMA

Enc
Summary of Findings
Note about Scope of Internal Audit
Full Internal Audit Report



Black Rose Solutions Limited

Summary of Findings

Comments marked **REC** denote an issue recommended for action as it may affect the Internal Audit response on the AGAR (Annual Governance and Accounting Return).

Comments marked **note** are included for reference or information.

Items referenced **FR** – relates to clause in the council's financial regulations.

Items reference **PG** – relates to a clause in the practitioners Guide.

C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES
PG.C.2 ● Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers' (where applicable) liability, fidelity / employees (including councillors) liability, business interruption and cyber security	ok
The council does not have Cyber protection included on the insurance policy as they could not meet the requirements of the insurer. The council is taking measures to address this and will reconsider when appropriate.	note
I. Periodic and year-end bank account reconciliations were properly carried out.	YES
PG.I.3 ● Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy.	no
The council should consider adopting an investment strategy as the bank balances are above £100k	note



Black Rose Solutions Limited

Note about purpose and scope of Internal Audit and improving councillor oversight.

I would draw your attention to the Practitioners Guide

4.4. It is not the purpose of either internal or external audit to detect or prevent fraud.

4.8. essential competencies to be sought from any internal audit service should include: understanding the role of internal audit in reviewing systems rather than undertaking detailed checks that are more appropriately the responsibility of management.

As your Internal auditor I review and test the systems of control, this will be through examining procedure documents, discussion with staff and examining a selection of transactions, reconciliations, approvals, publications etc.

I examine, test and report on risks based on my understanding of the council's operations, my knowledge of statutory requirements, best practice and issues that have arisen elsewhere – and anything else that my instincts lead me towards. The Practitioners Guide contains a lot of information about this.

This means there is a chance that I will detect errors and frauds, but there can be no guarantee. There is a better chance that I will identify an opportunity to improve your control procedures.

For example - the only way for me to detect that a councillor who has approved an invoice or a reconciliation has not *properly* checked it (perhaps just signed on trust or a brief glance) is if I find a discrepancy. If I do not find a discrepancy, it does not guarantee that it was checked properly – but I have to trust that the signature is in line with the policy.

The best chance of a council detecting errors and frauds is by councillors and staff being vigilant and maintaining an enquiring mind about all financial transactions.

It is never an act of mistrust to ask for clarification or to seek further assurance.

It is too easy to “leave it to the expert” and feel silly for asking. It is essential that enough councillors understand the financial operations of the council and training should be sought if this is not the case.

Some simple examples of things that I check – and could also be checked by councillors (even occasional check of this nature can assist in detecting fraud or error).

Opening/Closing Balances - When reviewing accounts, bank statements, reconciliations, you should check the closing balance on the previous statement matches the opening balance on this one. Check that the balances agree to an official document from the bank, print from the system etc. Check back to an online statement if you have access.

Sequential Numbering - for sales receipts, invoices, cheques – verify that there are no numbers missing from the sequence – if so, seek explanation.

Transaction details – make sure that invoice details match the payment details and the bank statement details. For new/unknown/irregular suppliers also verify the details from a secondary source – website, companies house, VAT number checker etc.

Black Rose Solutions Ltd

Internal Audit - Report

Name of Council - **Bilbrook Parish Council**

Date of Audit - **17th April 2024**

Annual Return - Internal Control Objectives

A. Appropriate accounting records have been properly kept throughout the financial year.	YES
Is the cashbook maintained and up to date?	yes
Is the cashbook arithmetic correct?	yes
Is the cashbook regularly balanced?	yes
The council uses the EDGE IT system - no issues were noted.	
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	YES
Are payments supported by invoices?	yes
Is all expenditure approved?	yes
Is VAT appropriately accounted for?	yes
Does the Council hold Power of Competence?	yes
Re adopted?	May-23
If not, does the council monitor s137 expenditure against limit?	n/a
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES
PG.C.2 • Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers' (where applicable) liability, fidelity / employees (including councillors) liability, business interruption and cyber security	ok
Does a review of the minutes identify any unusual financial activity?	no
Do minutes record the council carrying out an annual risk assessment?	yes
Is Insurance cover appropriate and adequate?	yes
Are internal financial controls documented and regularly reviewed?	yes
	Review
	Risk Assessment 06/09/2023
	Financial Regulations 17/05/2023
	Standing Orders 17/05/2023
The council does not have Cyber protection included on the insurance policy as they could not meet the requirements of the insurer. The council is taking measures to address this and will reconsider when appropriate.	note

D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	YES
Has the council prepared an annual budget in support of its precept?	yes
Is actual expenditure against the budget regularly reported to the council?	yes
Are there any significant unexplained variances from budget?	no
Are reserves appropriate?	yes
Earmarked Reserves	£ 73,144
General Reserves	£ 88,615
Months of Income	8
Months of expenditure	10
General Reserves are within guideline levels of 3-12 months of Income/Expenditure	

E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	YES
Is income properly recorded and promptly banked?	yes
Does the precept recorded agree to the Council Tax authority's notification?	yes
Are security controls over cash and near-cash adequate and effective?	yes
Is the council VAT registered?	no
Are returns submitted in a timely manner?	yes
Is VAT reclaimed on exempt business activities reviewed and considered insignificant?	yes
Are receipts for business activities within the registration threshold?	yes

F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	N/a
The council does not hold petty cash	

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.	YES
Do all employees have contracts or employment with clear terms and conditions?	yes
Do salaries paid agree with those approved by the council?	yes
Are other payments to employees reasonable and approved by the council?	yes
Have PAYE/NIC been properly operated by the council as an employer?	yes
Does line 4 include only Salary, NI & Pension	yes
Does the council monitor off payroll working (IR35)	yes

H. Asset and investments registers were complete and accurate and properly maintained.	YES
Does the council maintain a register of all material assets owned or in its care?	yes
Are the assets and investments registers up to date?	yes
Do asset insurance valuations agree with those in the asset register?	yes

I. Periodic and year-end bank account reconciliations were properly carried out.	YES
PG.I.3 • Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy.	no
Is there a bank reconciliation for each account?	yes
Is a bank reconciliation carried out regularly and in a timely fashion and approved by council?	yes
Are there any unexplained balancing entries in any reconciliation?	no
Is the value of investments held summarised on the reconciliation?	yes
The council should consider adopting an investment strategy as the bank balances are above £100k	note

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.	YES
Are year end accounts prepared on the correct accounting basis (receipts and payments or income and expenditure) ?	R&P
Are debtors and creditors properly recorded?	n/a
Do accounts agree with the cashbook?	yes
Is there an audit trail from underlying financial records to the accounts?	yes

K. If the authority certified itself as exempt from a limited assurance review in 22/23, it met the exemption criteria and correctly certified itself exempt	N/a
The council did not certify itself exempt	

L. The authority publishes information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	YES
All councils - Accounts and Audit Regulations 2015	yes
Accounts remain published for 5 years	yes
Transparency Code for Smaller Councils (income/expenditure under £25k)	
All items of expenditure above £100	yes
End of Year Accounts (5 years)	yes
Annual Governance Statement	yes
Internal Audit Report	yes
List of Councillor or member responsibilities	yes
Location of public land and building assets	yes
Minutes, Agendas and papers of formal meetings	yes
Transparency Code for Larger Authorities (income/expenditure >£200k)	
Quarterly:-	
All items of expenditure above £500	yes
Government Procurement Card transactions	n/a
Procurement information (initiations to tender > £5k)	n/a
Annually:-	
local authority land	yes
social housing assets	n/a
grants to voluntary, community and social enterprise organisations	yes
organisation chart	no
trade union facility time	n/a
parking account	n/a
parking spaces	n/a
senior salaries (>£50k)	n/a
constitution (standing orders)	yes
pay multiple	no
social housing fraud	n/a
One off:-	
Waste contracts	n/a
The council falls between the small and large authority thresholds for Transparency requirements so the code is advisory and considered best practice. A later briefing paper states that the government expects that medium councils will follow the guidance. The council could consider publishing additional information in line with the Transparency Code. Freedom of Information regulations may also be relevant.	

M. The authority has demonstrated that during summer 2023 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations. (Evidenced by website or minutes)	YES

N. The authority has complied with the publication requirements for 2022/23 AGAR.	YES
Notice of Period for Exercise of Electors Rights	yes
Section 1 Annual Governance Statement	yes
Section 2 Accounting Statements	yes
Notice of Conclusion of Audit	yes
Section 3 External Audit Report & Certificate	yes
Internal Audit Report	yes

O. Trust funds (including charitable) – The council met its responsibilities as a trustee.	N/a
The council is not a trustee	

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 2024" 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 2024

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

Date **11/04/2024**

Balance per bank statements as at 31 March 2024:	£	£
Nationwide Savings Account	86,768	
Business Premium Account	33,015	
Community Account	41,675	
Equals Pre-paid Card	300	
	<hr/>	161,758
Petty cash float (if applicable)	0	
Less: any un-presented cheques at 31 March 2024 (normally only current account)	0	
Add: any un-banked cash at 31 March 2024	0	
		<hr/>
Net balances as at 31 March 2024		161,758
		<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 2023	129,180
Add: Receipts in the year	140,885
Less: Payments in the year	(108,306)
Closing balance per cash book [receipts and payments book] as at 31 March 2024 (must equal net balances above)	<hr/> 161,758 <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	2022/23 £	2023/24 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £100))																				
Box 2 <i>Precept</i>	92,000	97,500	5,500. 5.98%																					
Box 3 <i>Other income</i>	108,497	43,385	65,112 -60.01%	<table border="1"> <thead> <tr> <th>Other Receipts Movement</th> <th>£</th> </tr> </thead> <tbody> <tr> <td>Increase in VAT Repayment</td> <td>14,427</td> </tr> <tr> <td>Solar Farm Income (22-23 = 0 as rec'd in 21-22)</td> <td>2,990</td> </tr> <tr> <td>Land Rent</td> <td>0</td> </tr> <tr> <td>Increase in Allotment Rent</td> <td>498</td> </tr> <tr> <td>Decrease in Grants (inc £75k for playpark)</td> <td>-85,710</td> </tr> <tr> <td>Increase in Bank Interest</td> <td>1,461</td> </tr> <tr> <td>Increase in recharges to Twentyman Playing Fields Assoc.</td> <td>376</td> </tr> <tr> <td>Increase in Other Income</td> <td>831</td> </tr> <tr> <td>Total Decrease</td> <td>-65,127</td> </tr> </tbody> </table>	Other Receipts Movement	£	Increase in VAT Repayment	14,427	Solar Farm Income (22-23 = 0 as rec'd in 21-22)	2,990	Land Rent	0	Increase in Allotment Rent	498	Decrease in Grants (inc £75k for playpark)	-85,710	Increase in Bank Interest	1,461	Increase in recharges to Twentyman Playing Fields Assoc.	376	Increase in Other Income	831	Total Decrease	-65,127
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Box 4 <i>Staff costs</i>	40,731	46,852	6,121 15.03%	<table border="1"> <thead> <tr> <th>Other Saff Cost Movement</th> <th>£</th> </tr> </thead> <tbody> <tr> <td>Staff in post 1st April 2022</td> <td>3,748</td> </tr> <tr> <td>Impact of staff joined Apr 22- Mar 23</td> <td>2,373</td> </tr> <tr> <td>Total</td> <td>6,121</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 Saff Cost Movement	£	Staff in post 1st April 2022	3,748	Impact of staff joined Apr 22- Mar 23	2,373	Total	6,121												
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Box 5 <i>Loan interest/capital</i>	0	0	0																															
Box 6 <i>Other payments</i>	162,348	61,439	100,909 -62.16%	<table border="1"> <thead> <tr> <th>Other Payments Movement</th> <th>£</th> </tr> </thead> <tbody> <tr> <td>Open Spaces Decrease (Play Park upgrade £75k)</td> <td>-89,158</td> </tr> <tr> <td>Professional Decrease (Neighbourhood Plan)</td> <td>-11,489</td> </tr> <tr> <td>Christmas Decrease (New Lights contract 23-24)</td> <td>-2,314</td> </tr> <tr> <td>Admin Decrease (Assistants equipment)</td> <td>-788</td> </tr> <tr> <td>Other Expenditure Decrease</td> <td>-220</td> </tr> <tr> <td>Grants awarded Decrease (less requests)</td> <td>-117</td> </tr> <tr> <td>Chairmans Decrease (Operation Bridge)</td> <td>-41</td> </tr> <tr> <td>Subscriptions Decrease (LCAS in 22-23)</td> <td>-25</td> </tr> <tr> <td>Office Rent Increase (1 extra meeting)</td> <td>35</td> </tr> <tr> <td>Training Increase (New councillor training)</td> <td>134</td> </tr> <tr> <td>Elections Increase (Uncontested fee 23-24)</td> <td>210</td> </tr> <tr> <td>Allotments Increase (21-22 Tape repairs)</td> <td>1,028</td> </tr> <tr> <td>Community Engagement</td> <td>1,422</td> </tr> <tr> <td>Total</td> <td>-100,909</td> </tr> </tbody> </table>	Other Payments Movement	£	Open Spaces Decrease (Play Park upgrade £75k)	-89,158	Professional Decrease (Neighbourhood Plan)	-11,489	Christmas Decrease (New Lights contract 23-24)	-2,314	Admin Decrease (Assistants equipment)	-788	Other Expenditure Decrease	-220	Grants awarded Decrease (less requests)	-117	Chairmans Decrease (Operation Bridge)	-41	Subscriptions Decrease (LCAS in 22-23)	-25	Office Rent Increase (1 extra meeting)	35	Training Increase (New councillor training)	134	Elections Increase (Uncontested fee 23-24)	210	Allotments Increase (21-22 Tape repairs)	1,028	Community Engagement	1,422	Total	-100,909
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Box 7 <i>Balances carried forward</i>	129,180	161,758	32,578	<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>Reserves</th> <th>This Year</th> </tr> </thead> <tbody> <tr> <td>Village improvements</td> <td>40,000</td> </tr> <tr> <td>Solar Farm Income</td> <td>10,659</td> </tr> <tr> <td>Parish Elections</td> <td>7,000</td> </tr> <tr> <td>Playpark repairs</td> <td>5,000</td> </tr> <tr> <td>Car Park Reserve</td> <td>5,000</td> </tr> <tr> <td>Bus Shelter</td> <td>3,834</td> </tr> <tr> <td>Prior Year Commitments</td> <td>735</td> </tr> <tr> <td>Allotments</td> <td>466</td> </tr> <tr> <td>Menopause Meet-up funding</td> <td>450</td> </tr> <tr> <td>Total</td> <td>73,144</td> </tr> <tr> <td>General Reserves</td> <td>88,614</td> </tr> <tr> <td>Total Reserves</td> <td>161,758</td> </tr> </tbody> </table>	Reserves	This Year	Village improvements	40,000	Solar Farm Income	10,659	Parish Elections	7,000	Playpark repairs	5,000	Car Park Reserve	5,000	Bus Shelter	3,834	Prior Year Commitments	735	Allotments	466	Menopause Meet-up funding	450	Total	73,144	General Reserves	88,614	Total Reserves	161,758				
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<p>Box 9</p> <p><i>Fixed assets & long term assets</i></p>	<p>272,913</p>	<p>280,416</p>	<p>7,503</p> <p>2.75%</p>	<p>Explain <u>all</u> movements in this category and not just those above 15%</p> <table border="1" data-bbox="735 320 1383 1059"> <thead> <tr> <th data-bbox="735 320 1243 365">Fixed Asset Movement</th> <th data-bbox="1243 320 1383 365">£</th> </tr> </thead> <tbody> <tr> <td data-bbox="735 365 1243 409">at 31st March 2023</td> <td data-bbox="1243 365 1383 409">272,913</td> </tr> <tr> <td colspan="2" data-bbox="735 409 1243 454">Purchases</td> </tr> <tr> <td data-bbox="735 454 1243 499">Clerks Laptop</td> <td data-bbox="1243 454 1383 499">565</td> </tr> <tr> <td data-bbox="735 499 1243 544">Hedge Trimmer (Petrol)</td> <td data-bbox="1243 499 1383 544">208</td> </tr> <tr> <td data-bbox="735 544 1243 589">Picnic Bench</td> <td data-bbox="1243 544 1383 589">882</td> </tr> <tr> <td data-bbox="735 589 1243 633">Picnic Bench - accessible</td> <td data-bbox="1243 589 1383 633">933</td> </tr> <tr> <td data-bbox="735 633 1243 678">PA System</td> <td data-bbox="1243 633 1383 678">428</td> </tr> <tr> <td data-bbox="735 678 1243 723">Radar Gate</td> <td data-bbox="1243 678 1383 723">805</td> </tr> <tr> <td data-bbox="735 723 1243 768">Bollards for the Village Green</td> <td data-bbox="1243 723 1383 768">4,158</td> </tr> <tr> <td data-bbox="735 768 1243 813"></td> <td data-bbox="1243 768 1383 813">7,978</td> </tr> <tr> <td colspan="2" data-bbox="735 813 1243 857">Disposals</td> </tr> <tr> <td data-bbox="735 857 1243 902">Clerks Laptop</td> <td data-bbox="1243 857 1383 902">475</td> </tr> <tr> <td data-bbox="735 902 1243 947"></td> <td data-bbox="1243 902 1383 947">475</td> </tr> <tr> <td data-bbox="735 947 1243 992">Movement</td> <td data-bbox="1243 947 1383 992">7,503</td> </tr> <tr> <td data-bbox="735 992 1243 1037"></td> <td data-bbox="1243 992 1383 1037">-</td> </tr> <tr> <td data-bbox="735 1037 1243 1059">at 31st March 2023</td> <td data-bbox="1243 1037 1383 1059">280,416</td> </tr> </tbody> </table>	Fixed Asset Movement	£	at 31st March 2023	272,913	Purchases		Clerks Laptop	565	Hedge Trimmer (Petrol)	208	Picnic Bench	882	Picnic Bench - accessible	933	PA System	428	Radar Gate	805	Bollards for the Village Green	4,158		7,978	Disposals		Clerks Laptop	475		475	Movement	7,503		-	at 31st March 2023	280,416
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<p>Box 10</p> <p><i>Total borrowing</i></p>				<p>N/A</p>																																		

Attachment 1.3

Reconciliation between Box 7 and Box 8 in Section 2 (31/03/2024). 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.

	£	£
Total of Box 7: Balances carried forward (31/3/2024)		161,758
Deduct: Debtors	0	
Deduct: Payments made in advance (prepayments)	0	
Total deductions		0
Add: Creditors	0	
Add: Receipts in advance	0	
Total additions		0
Total of Box 8: Total cash and short term investments (31/3/2024) (must agree to the net balances on bank reconciliation)		161,758

Attachment 2

Parish 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:

Clerk's name: Mrs K Daker	RFO's name (if not clerk):	Chair's name: 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
E-mail address for the Council/Meeting (please do not provide a personal e-mail address unless the RFO does not have a Council/Meeting e-mail address). clerk@bilbrookparishcouncil.gov.uk		

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

Attachment 3.1

Local council name: Bilbrook Parish Council

Notice of appointment of date for the exercise of public rights Accounts for the year ended 31st March 2024

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

<p>1. Date of announcement: Friday 31st May 2024 (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 2024 these documents will be available on reasonable notice on application to:</p> <p>(b) K Daker - Parish Clerk and Responsible Financial Officer Bilbrook Village Hall Joeys Lane Bilbrook WV8 1JL Tel: 01902 840007 Email: clerks@bilbrookparishcouncil.gov.uk Website: www.bilbrookparishcouncil.gov.uk</p> <p>commencing on (c) Monday 3rd June 2024</p> <p>and ending on (d) Friday 12th July 2024</p> <p>3. Local Government Electors and their representatives also have:</p> <ul style="list-style-type: none"> • the opportunity to question the auditor about the accounts; and • 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). <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: local.councils@mazars.co.uk</p> <p>5. This announcement is made by (e)) K Daker - Parish Clerk & RFO</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 2024.</p> <p>(e) Insert name and position of person placing the notice</p>
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Attachment 3.2

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 2023/24 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.

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?

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 https://www.nao.org.uk/	If you wish to contact your Council’s appointed external auditor please write to: Cameron Waddell, Partner, Mazars LLP, local.councils@mazars.co.uk
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Contacts

Limited Assurance Admin Team

Judith Hunter
Elaine Nicholson
Karen Hampshire
Robert Wyllie

Email: 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.