

Mouldsworth Parish Council Meeting Monday 25th April 2022 – FINANCE SECTION NOTES

Parish Council accounts:

Page 1 Detail of accounts.

Page 2 Comparison with last year, including Supporting Notes and Section 137 and 214 payments.

Income from **Precept** was £1518, the same as last year. This equates to £9.40 for a Band D property Council Tax charge ('161' properties) – this is 'low' as we have no paid Clerk and no major expenses to pay for (playgrounds/village halls etc). Income was also £1342.71 from a **Community**

Infrastructure Levy (CIL) from the Poplar Farm barn conversions development.

Expenditure £894.25 – less than last year due to no £500 Ashton PC flood fund donation and no £171 for Neighbourhood Plan initial pre-survey work.

Bank Balance at year-end – was a net saving of £1966.46 (unusually high for the above reasons), which leaves end year bank balance up at £19,549.94 (which is now high-ish even for our 'rainy day' fund level). Note the CIL must be spent so we need to come up with ideas to spend £1342.

Section 137 expenditure at £87.89 is within allowed levels (max. £2102).

Fixed Assets: One-page summary of £650 PC Notice-board Fixed Asset.

Internal Audit: Again we have a full-page signed document detailing the annual internal audit and signed by our internal auditor Joanne Monks (Clerk to Delamere and Oakmere Parish Council). There are no recommendations for remedial actions.

Annual Governance and Accountability Return 2020/21 Part 2:

This is the External Audit procedure for Parish Councils with incomes and expenditures less than £25,000. It contains the following pages which must be shown on our website:

- **Certificate of Exemption** (meaning we don't need to have our accounts externally audited by PKF Littlejohn).
- **Annual Governance Statement** confirming that we have a sound system of internal control.
- **Accounting Statements** with a brief summary of our finances.
- **Annual Internal Audit Report** signed by our Internal Auditor Joanne Monks.

Notice of Public Rights to inspect the accounts

One-page notice saying the accounts are available to be inspected by the public from 14th June - 23rd July. This needs to be on our website along with the above documents.

Poors Land Charity Accounts

The Poors Land Charity trustees are traditionally the Parish Councillors. The Charity is not legally connected to the Parish Council. The Charity accounts are filed annually with the Charity Commission (Charity number 242165).

Income - £240 from annual field rental of 2 fields in Oscroft, plus £0.29 in bank interest.

Expenditure - £754.04 (**Manley Village Hall defibrillator cabinet** £254.04 and a donation to James Weston's trip to **Scouts World Jamboree** in South Korea in 2023 for 14-18 year olds). This expenditure is again more than our income – see below.

Bank Balance – Combined accounts £3,166.66 at year-end, so still plenty of money left to spend/give away. Remember we have been advised by the Charities Commission that the biggest 'sin' we can commit running a charity is to not spend the money.

Charity Bank Accounts

In view of the £0.29 interest on our 'High Interest' account I would like to agree to close this account and simplify our Charity account finances to just one account. This will have no impact on the running of the charity. We continue to resist 'going electronic' to keep these finances as simple as possible.

Signed: **Martin Garnett** – Treasurer Mouldsworth Parish Council

19-Apr-22

MOULDSWORTH PARISH COUNCIL 2021/22 Accounts and Bank reconciliation

Receipts :-		Precept	CIL	Interest	Sundry	Vat	Total			
2021	Apr 8	1518.00				0.00	1518.00			
	Nov 15	1342.71				0.00	1342.71			
			1342.71			0.00	1342.71			
		1518.00	1342.71	0.00	0.00	0.00	2860.71			
Expenditure		Admin	Insurance	Subs	Sec 137	Sec 214	Election	Audit Fees	Vat	Total
2021	May 28		218.00						0.00	218.00
	July 30			20.00					0.00	20.00
	Aug 12			91.80					0.00	91.80
	Nov 10				44.60				0.00	44.60
	Dec 14					350.00			0.00	350.00
2022	Jan 7				43.29				0.00	43.29
	May 19	91.56							0.00	91.56
	Mar 29			35.00					0.00	35.00
		91.56	218.00	146.80	87.89	350.00	0.00	0.00	0.00	894.25

Bank Balance:	
2021	Apr 01 Bank balance START
	Total Receipts
	Total Payments
2022	Mar 31 Bank balance END

 Internal Auditor
 Treasurer
 Chairman

Jane nancy
 26/04/2022

25/04/2022
 Date

MOULDSWORTH PARISH COUNCIL
Summary Receipts & Payments Account for the year ended 31st March 2022

<u>2020/21</u>		<u>Receipts</u>	<u>2020/21</u>	<u>Variance</u>	<u>Explanation</u>
	1518.00	Precept	1518.00	0.00	Chose same total as previous year
	0.00	Comm. Infrast. Levy	1342.71	1342.71	New housing development Levy
		Bank Interest		0.00	
		Vat Refund		0.00	
	<u>1518.00</u>	<u>Total Receipts</u>	<u>2860.71</u>	<u>1342.71</u>	
		<u>Payments</u>		<u>Variance</u>	<u>Explanation</u>
	0.00	Postages/Stationary	0.00	0.00	None again
	218.00	Insurance	218.00	0.00	Same
	145.36	Subscriptions	146.80	1.44	Slightly up
Sec 214 payments	350.00	AshtonHayes pcc burial ground	350.00	0.00	Same
Sec 137 payments	43.00	Remembrance Day wreath	87.89	44.89	Additional large poppies on village posts
	0.00	Election expenses	0.00	0.00	None this year
	0.00	Audit Fees (ex VAT)	0.00	0.00	None again
	28.78	Website	91.56	62.78	Slight upgrade
Sec 137 payments	500.00	AshtonHayes PC Flood fund	0.00	-500.00	None this year
	171.00	Cheshire Community Action survey	0.00	-171.00	None this year
Sec 137 payments	25.00	Gifts: Scarecrow competition	0.00	-25.00	None this year
	0.00	VAT	0.00	0.00	None this year
	<u>1481.14</u>	<u>Total Payments</u>	<u>894.25</u>	<u>-586.89</u>	
	36.86	Surplus/Deficit	1966.46		

GENERAL PURPOSES FUND

		£	
Balance at 1/4/21			17583.48
Total Receipts as above	2860.71		
Total Payments as above	894.25	1966.46	
Balance at 31/3/22			19549.94

Surplus of £1966 this year

REPRESENTED BY :-

Barclays Bank Community Account at 31.3.22 £ 19549.94 About right for 'rainy day' fund

The above statement fairly represents the financial position of the Parish Council as at 31st March 2022, and reflects its receipts and payments during the year.

Approved by Parish Council

25.04.22

X

[Signature]
 Chairman

[Signature]
 Responsible Financial Officer

Supporting Notes

- The Council has one Asset (notice board).
- The Council has no Leases, Borrowings or Debts.
- There are no reserves or contingent liabilities and no pensions are paid.
- No Agency Work or Advertising and Publicity were undertaken during the year.
- The council owns no property.

Sec.137 payments: The limit for spending under Sec.137 of the Local Government Act 1972 for this council in this account year was £2102.50 (250 electors x £8.41) and three Sec.137 payments were made (and listed above) totalling £568.00 87.89

Mouldsworth Parish Council

FIXED ASSET LIST 31-Mar-22

Purchase date	Description	
01-Nov-16	Parish Council Notice Board	£650.00

This asset is not depreciated.

This asset will be written off when a new one is purchased.

Notice board is replaced about every 5-10 years.

MOULDSWORTH PARISH TRUSTEE ACCOUNT
CHARITY A/C
 Year to 31st March 2022

HIGH INTEREST ACCOUNT (20-20-46 90787027)									
Date		Transfer	Rent	Interest	Sundry	VAT	Total		
2020 June	7 Interest			0.08			0.08		
Sept	6 Interest			0.07			0.07		
Dec	6 Interest			0.07			0.07		
2021 Mar	2 Interest			0.07			0.07		
Expenditure:									
2021 Apr	13 Transfer to charity account		0.00	0.29	0.00	0.00	0.29		
		Cq No	Transfer Donations			VAT	Total		
		100069	1000.00	0.00	0.00	0.00	1000.00		
			1000.00	0.00	0.00	0.00	1000.00		

Bank balance at 31st March 2021	3816.29
Total Receipts	0.29
Total Payments	1000.00
Bank balance at 31st March 2022	2816.58

CURRENT ACCOUNT (20-20-46 90168459)									
Date		Transfer	Rent	Interest	Sundry	VAT	Total		
2021 Apr	Interest			0.00			0.00		
2022 March	13 Transfer from other account	1000.00					1000.00		
	31 Roberts field rental		240.00				240.00		
		1000.00	240.00	0.00	0.00	0.00	1240.00		
Expenditure:									
2021 May	6 Overdraft interest								
June	17 Village Hall Defibrillator cabinet		2.27				2.27		
2022 March	9 James Weston Scouts World Jamboree			254.04			254.04		
		Cq No	Interest Donations	500.00			500.00		
		100070	2.27	754.04	0.00	0.00	756.31		
		100071	2.27	754.04	0.00	0.00	756.31		

Bank balance at 31st March 2021	-133.61
Total Receipts	1240.00
Total Payments	756.31
Bank balance at 31st March 2022	483.69

CHARITY ACCOUNT TOTALS

Internal Auditor: *Joanne Mearns* 20/04/2022
 Represented by: *Joanne Mearns*
 Current a/c: *Joanne Mearns*
 High Interest: *Joanne Mearns*

350.08	
2816.58	
3166.66	

Total: *3166.66*
 Date: *25/04/2022*

Treasurer: *Joanne Mearns*
 Chairman: *Joanne Mearns*

Internal Audit Report 2021/2022

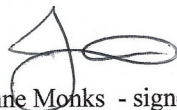
Mouldsworth Parish Council

The internal audit of Mouldsworth Parish Council is carried out by undertaking the following tests as specified in the Annual Return for Local Councils in England

- Checking that books of account have been properly kept throughout the year
- Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for
- Reviewing the Council's risk assessment and ensuring that adequate arrangements are in place to manage all identified risks
- Verifying that the annual precept request is the result of a proper budgetary process; that budget progress has been regularly monitored and that the council's reserves are appropriate
- Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for
- Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for
- Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied
- Checking the accuracy of the asset and investments registers
- Testing the accuracy and timeliness of periodic and year-end bank account reconciliation(s)
- Year end testing on the accuracy and completeness of the financial statements

Conclusion

On the basis of the internal audit work carried out, which was limited to the tests indicated above, in our view the council's system of internal controls is in place, adequate for the purpose intended and effective, subject to the recommendations reported in the action plan overleaf.



20/04/2022

Joanne Monks - signed and dated.

Certificate of Exemption – AGAR 2021/22 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2022, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2022 and a completed Certificate of Exemption is submitted no later than **30 June 2022** notifying the external auditor.

MOULDSWORTH PARISH COUNCIL

certifies that during the financial year 2021/22, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2021/22: £2,861

Total annual gross expenditure for the authority 2021/22: £894

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

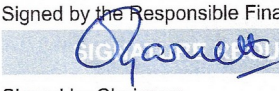
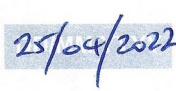

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2018
- In relation to the preceding financial year (2020/21), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

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

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2022.

By signing this certificate you are also confirming that you are aware of this requirement.

Signed by the Responsible Financial Officer	Date	I confirm that this Certificate of Exemption was approved by this authority on this date:
	25/04/2022	
Signed by Chairman	Date	as recorded in minute reference:
	25/04/2022	25/4/22.6
Generic email address of Authority	Telephone number	
garnett@btinternet.com	01928-740316	

*Published web address

www.mouldsworth.org.uk

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2022. Reminder letters incur a charge of £40 +VAT

Annual Internal Audit Report 2021/22

MOULDSWORTH PARISH COUNCIL

www.mouldsworth.org.uk

During the financial year ended 31 March 2022, 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 2021/22 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.			NOT APPLICABLE
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.		✓	✓ no salaries
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 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")	✓		
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) 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

20/04/2022

Name of person who carried out the internal audit

Joanne Marks

Signature of person who carried out the internal audit



Date

20/04/2022

*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 2021/22

We acknowledge as the members of:

MOULDSWORTH 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 2022, 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.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		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.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
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.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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 has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.

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

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

25/04/2022

and recorded as minute reference:

M25/4/22.6

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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

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

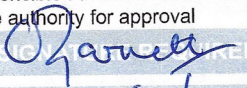
www.mouldsworth.org.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2021/22 for

MOULDSWORTH PARISH COUNCIL

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
1. Balances brought forward	17,546	17,583	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	1,518	1,518	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	0	1,343	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	0	0	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	1,481	894	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	17,583	19,550	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	17,583	19,550	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	650	650	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).	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A	The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets.
				N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 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


Date 25/09/2022

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

25/09/2022

as recorded in minute reference:

25/4/22.6 REFERENCE

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


SIGNATURE REQUIRED

Smaller authority name: MOULDSWORTH PARISH COUNCIL

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN (EXEMPT AUTHORITY)
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

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

NOTICE	NOTES
<p>1. Date of announcement <u>1 MAY 2022</u> (a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2022, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>MARTIN GARNETT TREASURER M.P.C.</u> <u>MOULDSWORTH HOUSE</u> <u>CHAPEL LANE, MOULDSWORTH CH33 8AP</u> <u>01928-740316</u></p> <p>commencing on (c) <u>Monday 13 June 2022</u></p> <p>and ending on (d) <u>Friday 22 July 2022</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) <u>MARTIN GARNETT</u> <u>TREASURER M.P.C.</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

