Local Audit and Accountability Act 2014 (c. 2) – to be displayed with Notice of date of commencement

26 Inspection of documents etc

(1) At each audit of accounts under this Act, other than an audit of accounts of a health service body, any persons interested may—
a) inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records, and
(b) make copies of all or any part of those records or documents.

(2) At the request of a local government elector for any area to which the accounts relate, the local auditor must give the elector, or any representative of the elector, an opportunity to question the auditor about the accounting records.

(3) The local auditor's reasonable costs of complying with subsection (2) are recoverable from the relevant authority to which the accounts relate.

(4) This section does not entitle a person—
(a) to inspect or copy any part of any record or document containing information which is protected on the grounds of commercial confidentiality, or
(b) to require any such information to be disclosed in answer to any question.

(5) Information is protected on the grounds of commercial confidentiality if—
(a) its disclosure would prejudice commercial confidentiality, and
(b) there is no overriding public interest in favour of its disclosure.

(6) This section does not entitle a person—
(a) to inspect or copy any part of any record or document containing personal information, or
(b) to require any personal information to be disclosed in answer to any question.

(7) Information is personal information if it identifies a particular individual or enables a particular individual to be identified (but see subsection (8)).

(8) Information is not personal information merely because it relates to a business carried on by an individual as a sole trader.

(9) Information is personal information if it is information about an officer of the relevant authority which relates specifically to a particular individual and is available to the authority because—
(a) the individual holds or has held an office or employment with that authority, or
(b) payments or other benefits in respect of an office or employment under any other person are or have been made or provided to that individual by that authority.

(10) For the purposes of subsection (9)—
(a) "the relevant authority" means the relevant authority whose accounts are being audited, and
(b) payments made or benefits provided to an individual in respect of an office or employment include any payment made or benefit provided in respect of the individual ceasing to hold the office or employment.

27 Right to make objections at audit

(1) This section applies if, at an audit of accounts under this Act other than an audit of accounts of a health service body, a local government elector for an area to which the accounts relate makes an objection to the local auditor which meets the requirements in subsection (2) and which—
(a) concerns a matter in respect of which the auditor could make a public interest report, or
(b) concerns a matter in respect of which the auditor could apply for a declaration under section 28.

(2) The requirements are that—
(a) the objection is made in writing, and
(b) a copy of the objection is sent to the relevant authority whose accounts are being audited.

(3) The local auditor must decide—
(a) whether to consider the objection, and
(b) if the auditor does so, whether to take action within paragraph (a) or (b) of subsection (1) in response.

(4) The local auditor may decide not to consider the objection if, in particular, the auditor thinks that—
(a) the objection is frivolous or vexatious,
(b) the cost of the auditor considering the objection would be disproportionate to the sums to which the objection relates, or
(c) the objection repeats an objection already considered—
(i) under this section by a local auditor of the authority's accounts, or
(ii) under section 16 of the Audit Commission Act 1998 by an auditor appointed under that Act in relation to those accounts.

(5) Subsection (4)(b) does not entitle the local auditor to refuse to consider an objection which the auditor thinks might disclose serious concerns about how the relevant authority is managed or led.

(6) If the local auditor decides not to take action within paragraph (a) or (b) of subsection (1), the auditor may recommend that the relevant authority should instead take action in response to the objection.

(7) The local auditor's reasonable costs of exercising functions under this section are recoverable from the relevant authority.

INSERT NAME OF SMALLER AUTHORITY

CORSE PARISH COUNCIL

DECLARATION OF STATUS OF PUBLISHED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2017

The Accounts and Audit Regulations 2015 (SI 2015 No.234)

1. The statement of accounts for CORSE PARISH COUNCIL * published today is unaudited and may be subject to change.

* *insert name of Smaller Authority*

2. Signed by: VICKY ROBERTS

Signature: _____

Date: 1ST JUNE 2017

RESPONSIBLE FINANCIAL OFFICER

A&A 2015 Regulation 15(2)(a)(i)(aa)

SCHEDULE F2

INSERT NAME OF SMALLER AUTHORITY

CORSE PARISH COUNCIL

NOTICE OF DATE OF COMMENCEMENT OF PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

The Accounts and Audit Regulations 2015 (SI 2015 No.234)
The Local Audit and Accountability Act 2014

NOTICE	NOTES
1. Date of announcement 1ST JUNE 2017 (a)	(a) Insert date of publishing of this Notice

2. Sections 26 and 27 of the Local Audit and Accountability Act 2014 provide for:
• **Inspection**: **Any persons interested** may inspect and make copies of the Annual Return and all books, deeds, contracts, bills, vouchers and receipts etc. relating to them. For the year ended 31 March 2017 these documents will be available during the period specified in paragraph 4 on reasonable notice on application to the person in paragraph 3 below.
• **Questions and objections** to the external auditor: Local Government **electors** and their representatives have rights to:
  • question the auditor about the accounting records: and
  • object to the accounts or any item in them. Written notice of an objection must be given to the external auditor and a copy sent to the Authority. Objections must concern a matter of which the external auditor could make a public interest report or apply for a declaration that an item of account is unlawful.
The auditor can be contacted at the address in paragraph 5 below for this purpose.
	Sections 26 and 27 of the Local Audit and Accountability Act 2014 must be published with this Notice.
	
	Other documents must also be published with this Notice:
	o approved Annual Governance Statement
	o approved Accounting Statements
	o Declaration of status of accounts

3. Person to which you can apply to inspect the accounts (b) **Name:** VICKY ROBERTS **Position:** CLERK & RFO **Address:** 2 KNIGHTS WAY, NEWENT **Tel no:** 01531 828171 / 07807540888 **Email:** CorseparishCouncil@hotmail.com	(b) Insert name, position, address and contact details such as telephone and email of the Clerk or other person to which any person may apply to inspect the accounts, and the details of the manner in which notice should be given of an intention to inspect the accounting records and other documents
4. Any rights of inspection, objection, and questioning of the auditor may only be exercised within a single period of 30 working days: (Accounts and Audit Regulations 2015, Regulation 15(1)) **commencing on (c)** 5TH JUNE **2017** **and ending on (d)** 14TH JULY **2017**	Publics rights are set out in the Accounts and Audit Regulations 2015 (c) The commencement date is treated as being the day following the publication of this notice and other documents as noted at (a) above. (Regulation 15(3)) (d) The period for exercise of public rights between (c) and (d) must be a single period of **30 working days** (Regulation 14(1)) and must include the **first 10 working days of July.** Exclude weekends and public holidays. (Reg. 15(1)(b))
5. Your appointed auditor is: **Grant Thornton UK LLP (for the attention of Barrie Morris)** **Hartwell House, 55 – 61 Victoria Street, Bristol BS1 6FT** **Tel: 0117 305 7600**	
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 from the National Audit Office website.	