

INSERT NAME OF SMALLER AUTHORITY

**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
<p>1. Date of announcement <u>30<sup>th</sup> July 2017</u> (a)</p> <p>2. Sections 26 and 27 of the Local Audit and Accountability Act 2014 provide for:</p> <ul style="list-style-type: none"> <li>• <b>Inspection:</b> 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.</li> <li>• <b>Questions and objections</b> to the external auditor: Local Government electors and their representatives have rights to: <ul style="list-style-type: none"> <li>• question the auditor about the accounting records: and</li> <li>• 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.</li> </ul> </li> </ul> <p>The auditor can be contacted at the address in paragraph 5 below for this purpose.</p> <p>3. Person to which you can apply to inspect the accounts (b)</p> <p>Name: <u>CAROLINE Emerson</u></p> <p>Position: <u>PARISH CLERK</u></p> <p>Address: <u>Halmerise Risholme Lane Risholm W2 2LE</u></p> <p>Tel no: <u>0775 111 2400</u></p> <p>Email: _____</p> <p>4. Any rights of inspection, objection, and questioning of the auditor may only be exercised within a single period of <u>30 working days</u>: (Accounts and Audit Regulations 2015, Regulation 15(1))</p> <p>commencing on (c) <u>Tuesday 5<sup>th</sup> June</u> 2017</p> <p>and ending on (d) <u>FRIDAY 14<sup>th</sup> July</u> 2017</p> <p>5. Your appointed auditor is:</p> <p style="padding-left: 20px;">Grant Thornton UK LLP (for the attention of Mark Heap) Royal Liver Building, Liverpool L3 1PS Tel: 0151 224 7200</p>	<p>(a) Insert date of publishing of this Notice</p> <p>Sections 26 and 27 of the Local Audit and Accountability Act 2014 must be published with this Notice.</p> <p>Other documents must also be published with this Notice:</p> <ul style="list-style-type: none"> <li>○ approved Annual Governance Statement</li> <li>○ approved Accounting Statements</li> <li>○ Declaration of status of accounts</li> </ul> <p>(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</p> <p>Publics rights are set out in the Accounts and Audit Regulations 2015</p> <p>(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))</p> <p>(d) The period for exercise of public rights between (c) and (d) must be a single period of <b>30 working days</b> (Regulation 14(1)) and must include the <b>first 10 working days of July</b>. Exclude weekends and public holidays. (Reg. 15(1)(b))</p>

For more detailed guidance on electors' rights and the special powers of auditors, copies of the publication Council Accounts – A Guide to Your Rights are available from the National Audit Office website.