INSERT NAME OF SMALLER AUTHORITY

CROWAN PARISH COUNCIL

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

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

NOTICE	NOTES
X 1. Date of announcement 24TH APRIL 2016 (a)	(a) Insert date of placing of this notice
2. **Sections 26 and 27 of the Local Audit and Accountability Act 2014 provide for:** • **Any person interested has the opportunity to 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 2016 these documents will be available on reasonable notice on application to the person in paragraph 3 below.** • **Local Government Electors and their representatives have rights to:** • question the auditor about the accounts: and • object 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 Smaller Authority. **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
3. **Person to which you can apply to inspect the accounts (b)** Name: MRS GILLIAN THOMPSON Position: PARISH CLERK Address: 12 BONYTHON DRIVE, GRAMPOUND TR2 4RL Tel no: 01726-882145 Email: CLERK@CROWAN-PC.GOV.UK	(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:**	
X **commencing on (c)** 3RD JUNE **2016** BY APPOINTMENT	(c) Insert date at least 1 working day after the Date of announcement in paragraph 1 above and between **3 June 2016 and 1 July 2016.**
X **and ending on (d)** 14TH JULY **2016**	(d) The inspection period between (c) and (d) must be **30 consecutive working days** and must include the **first 10 working days of July.** Exclude weekends.
5. Your appointed auditor is: **Barrie Morris** **Grant Thornton UK LLP** **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,	

INSERT NAME OF SMALLER AUTHORITY

CROWAN PARISH COUNCIL

DECLARATION OF STATUS OF PUBLISHED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2016

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

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

* *insert name of Smaller Authority*

2. Signed by:

Signature: [signature]

X Date: 24TH APRIL 2016

RESPONSIBLE FINANCIAL OFFICER

Local Audit and Accountability Act 2014 (c. 2)

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.