

Annual Governance and Accountability Return 2022/23 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 2022/23

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 2023**.
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 2023**. 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 2023
 - 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 2022/23

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 2023 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 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 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) 2022/23

- 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 2023.
- 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 Chairman, 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 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- 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 2023**.

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 Chairman of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at 31 March 2023 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 2022/23

EGLINGHAM PARISH COUNCIL

www.eglingham.info

During the financial year ended 31 March 2023, 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 2022/23 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.	✓		
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 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 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 2022-23 AGAR period, were public rights in relation to the 2021-22 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 2021/22 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).

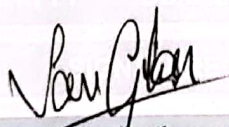
Date(s) internal audit undertaken

11-05-2023

Name of person who carried out the internal audit

IAN GIBSON

Signature of person who carried out the internal audit



Date 11.05.2023

*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).

EGLINGHAM PARISH COUNCIL

Note to accompany Annual Internal Report 2022/23

Internal control objective G – ‘NO’

Regarding Salaries/PAYE and NI requirements. After a four month closure the Council regrouped in July. A neighbouring parish council arranged for their clerk to cover duties. Clerks fees were paid by invoice direct from that Authority. They were not employed by Eglingham PC. This was a temporary arrangement until November in order to support the new council to get going.

We currently have another clerk who agreed to stand in, again temporarily. They are currently on a self employed basis. For personal reasons they have not committed to employment and have been paid by invoice.

This arrangement is regarded as temporary and will be addressed asap.

Internal control objective N – ‘NO’

The Council was out of operation from April – July and the 30th June deadline was missed. The Year end was handled by a temporary clerk

2022/23 Accounts have been prepared and will be audited in time for publication, in line with regulations.

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

EGWINGHAM 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 2023, 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
	<input type="checkbox"/>	<input type="checkbox"/>	

*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:

17/05/2023

and recorded as minute reference:

Section 9 d. ii

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

Chairman

Clerk

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Section 2 – Accounting Statements 2022/23 for

EGLINGHAM PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	9257	32618	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	4000	5934	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	45473	23126	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 2022 RESTATED	2771	1750	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 2022 RESTATED	23341	38635	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	32618	21293	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	32618	21293	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	17089	22345	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 do not include any Trust transactions.

I certify that for the year ended 31 March 2023 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

11/05/23

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

17/05/23

as recorded in minute reference:

Section 9-d.

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

[Signature]

Attachment 1.2

Explanation of significant variances in the accounting statements – AGAR Section 2

Parish Council name: EGLINGHAM 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	2021/22 £	2022/23 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £100))
Box 2 <i>Precept</i>	4000	5934	1934	Previous clerk negotiated increased hours and asked for purchase of IT equipment valued £1200. Equipment not purchased but excess funds were spent on election in June 2022
Box 3 <i>Other income</i>	45473	23126	22347	VAT reclaim June 2021: £836. 2021/23 £5524 4688 Insurance claim – tree damage ** (625) Bank interest 5 Grants 2021/22: £44011 2023: £17597 (26414) **see variance in expenditure
Box 4 <i>Staff costs</i>	2771 restated	1750	1021	A breakdown in the Parish Council resulted in closure from April – July 2022
Box 5 <i>Loan interest/ capital</i>	0	0	-	

mazars

Box 6 Other payments	23341 restated	38635	15294	See separate sheet
Box 7 Balances carried forward	32618	21293	11325	See below
Box 9 Fixed assets & long term assets	17089	22345	5256	Addition of History Information Boards, Planters, Defibrillator and Christmas lights.
Box 10 Total borrowing	0	0	—	

Box 7

"Funds earmarked for specific purposes:"

Biodiversity Study	2388
Tennis Court	1149
History Project	2147
Planters	511
Defibrillator	2337
Traffic Warning Sign	6866
Christmas lighting	260
	<u>15658</u>

Box 6 Other Payments	2021/22	2022/23	VARIANCE
	23341 (restated)	38635	15295

.....	2021/22	2022/23	Variance	Explanation.....
Clerk Mileage	151	77	74	Council inoperable from April 2022 – July 2022 2021/22 Clerk resigned. Temporary Clerk July-November from different location. Current temporary Clerk lives locally – no mileage
Admin/Office	1186	700	486	Council closed as above. Offices expenses <u>21/22:</u> 271 <u>22/23:</u> 52 Nalc fees 127 119 IT subs and fees 284 150 Storm damage ins. Excess 125
Village maintenance/ Grass cutting	716	450	266	Grass cutting stopped during Council closure
Grant Funded Projects	13728	29493	(15765)	Several grant funded projects, on going from one year to the next. £15,658 still remaining to be cleared in 2023/4
Neighbourhood Plan (consultant)	3400		3400	Consultant Fees
Storm tree damage Insurance Claim	625		625	This variance is cancelled out by an equal and opposite variance in the income variances (box 3)
VAT to reclaim	3535	2773	762	22/23: £15853 of grant spending on projects was to non-registered suppliers
<u>Sundry Exps</u> Election (to Northumberland County Council)		5109		Election costs
Cost of wreath		<u>34</u>	(5143)	Remembrance Day wreath
TOTAL	23341	38636	15295	

nmnn

Section 3 – External Auditor's Report and Certificate 2022/23

In respect of

EG LINGHAM 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 2023; 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 2022/23

(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 2022/23

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 2023.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

Attachment 1.1

Bank reconciliation – Example

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 2023" 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 EGLINGHAM PARISH COUNCIL

Financial year ending 31 March 2023

Prepared by Andrew Gray (Clerk) (Name and Position) Date 8/5/23

Balance per bank statements as at 31 March 2023: £ £

e.g. Current account	18 576-99	
High interest account	2 715-78	
Building society premium a/c		_____

Petty cash float (if applicable)

Less: any un-presented cheques at 31 March 2023 (normally only current account)

Cheque number _____

Add: any un-banked cash at 31 March 2023

e.g. Allotment rents banked 31 March 2022 (but not credited until 1 April)

Net balances as at 31 March 2023

21 292-77

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 2022

Add: Receipts in the year

Less: Payments in the year

Closing balance per cash book [receipts and payments book] as at 31 March 2023 (must equal net balances above)

32 617-89
29 060-41
(40 385-53)
<u>21,292-77</u>

Attachment 2

Local Council name: EGWINGHAM 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: <u>Andrew Gray</u>	RFO's name (if not clerk):	Chair's name: <u>Loena Turner</u>
Clerk working hours (e.g. Mon-Fri 9-5pm): <u>Wed 2-5pm</u>	RFO working hours (e.g. Mon-Fri 9-5pm):	
Parish Council registered address: <u>The Croft</u> <u>32 South Dalton</u> <u>Alnwick</u> <u>Northumberland</u> <u>NE66 2NA</u>	Parish Council registered address:	Chair contact postal and email address: <u>4 Ditchburn Rd,</u> <u>SOUTH CHARLTON</u> <u>ALNWICK</u> <u>NORTHUMBERLAND</u> <u>NE66 2JU</u> Email: <u>loena.turner01@</u> <u>outlook.com</u>
Telephone: Primary contact number: <u>07730 559223</u> Mobile/Alternative number: <u>As above</u>	Telephone: Primary contact number: Mobile/Alternative number:	Telephone: Primary contact number: <u>01665 579212</u> Mobile/Alternative number: <u>075100 96067</u>
E-mail address for the Council/Meeting (please do not provide a personal e-mail address unless the clerk / RFO does not have a Council/Meeting e-mail address). <u>egwinghamclerk@gmail.com</u>		

Please return this form via email together with the

Annual Governance & Accountability Return and other information requested.

Attachment 3

Confirmation regarding the exercise of public rights

Parish Council name: EGWINGHAM PARISH COUNCIL.

The Parish Council must inform the electorate of an exact 30 working day period during which public rights may be exercised. This is inclusive of the start and finish dates.

The inspection period **must** commence no later than 3 July 2023 and must **include the first 10 working days of July.**

The elector's rights must start **exactly** one day after the annual return has been published on your website (or other free to access website used by the Council) with the statutory notice at Attachment 3.2. Publication of the annual return must be as soon as practical after the unaudited annual return has been approved by the Parish Council, and in line with the regulatory inspection period.

Working days are defined as Monday – Friday. They do not include Saturdays, Sundays and Bank Holidays.

(See calendar guide overleaf, noting that because the earliest date to start a compliant public rights period is 5 June 2023 the definition of 'as soon as practical' excludes any earlier dates than this.)

The inspection period commences on: 26th June, 2023

And ends on: 4th August, 2023

Signed:  Date: 17/5/23

Position held: Clerk

Attachment 3.2

Local council name: EGWINGHAM PARISH COUNCIL

Notice of appointment of date for the exercise of public rights

Accounts for the year ended 31st March 2023

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

<p>1. Date of announcement: <u>26/6/23</u> (a)</p>	<p>(a) Insert date of placing of this notice on your website.</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 2023 these documents will be available on reasonable notice on application to:</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>(b) <u>Andrew Gray - Clerk</u> <u>32 South Chilton, Edmondbyke, NE66 2NA</u> <u>edmondbykeclerk@gmail.com</u></p>	
<p>commencing on (c) <u>26/6/23</u></p>	<p>(c) And (d) The inspection period must be 30 working days in total and commence no later than 3 July 2023.</p>
<p>and ending on (d) <u>4/8/23</u></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) <u>Andrew Gray - Clerk</u></p>	<p>(e) Insert name and position of person placing the notice</p>