

Catshill and North Marlbrook Parish Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2026

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Section 16 of the Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
1. The audit of accounts for Catshill and North Marlbrook Parish Council for the year ended 31 March 2026 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.
2. The Annual Governance & Accountability Return including the auditor's certificate and opinion is available for inspection and copying by any local government elector of the area of Catshill and North Marlbrook Parish Council on application to: (a) <u>Mrs J Mathews - Clerk and RFO</u> <u>CNM Parish Council</u> <u>PO Box 18931</u> <u>Redditch</u> <u>B97 9AP</u> (b) <u>Wednesday - Friday 10am - 12 noon</u>	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR (b) Insert the hours during which inspection rights may be exercised
3. Copies will be provided to any local government elector of the area on payment of <u>£1.50</u> (c) for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) <u>Mrs J Mathews - Clerk and RFO</u>	(d) Insert the name and position of person placing the notice
Date of announcement: (e) <u>24th September 2026</u>	(e) Insert the date of placing of the notice

Annual Internal Audit Report 2025/26

Catshill and North Marlbrook Parish Council

www.cnmparish.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2026, 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 2025/26 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. Cash payments were properly supported by receipts, all 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 2024/25, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>			✓
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 <i>(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .		✓	
N. The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.		✓	
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Name of person who carried out the internal audit

21/06/2026

23/06/2026

DD/MM/YYYY

Ruth Mullett

NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

24/06/2026

*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 2 – Accounting Statements 2025/26 for

Catshill and North Marlbrook Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	105,931	69,516	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	25,402	51,735	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	13,107	8,321	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	15,017	14,659	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	59,907	67,437	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	69,516	47,476	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	69,516	47,476	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	55,836	55,826	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	
11 Do the figures in the accounting statements above exclude any trust transactions?	☒	☐	For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

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.

 **SIGNED OFFICER REQUIRED**

Date **24/06/2026**

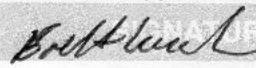
approved by this authority on this date:

25/06/2026

as recorded in minute reference:

7.4

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

 **SIGNED CHAIR REQUIRED**

Section 3 – External Auditor’s Report and Certificate 2025/26

In respect of **Catshill and North Marlbrook Parish Council – WO0030**

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 2026; 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 2025/26

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

Section 1, Assertion 2 has been incorrectly completed, as the smaller authority did not approved or review its fixed asset register and did not prepare bank reconciliations throughout 2025/26. This is consistent with the internal auditor’s response to Internal Control Objectives H and I.

Other matters not affecting our opinion which we draw to the attention of the authority:

The smaller authority has confirmed that it has not complied with the governance Assertions in Section 1, Boxes 4, 5, 7 and 10, but it has provided the appointed auditor with an adequate explanation for non-compliance and details of the actions necessary to address weaknesses identified. This is consistent with the internal auditor’s response to internal control objectives C, M and O.

3 External auditor certificate 2025/26

We 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 2026.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP **SIGNATURE REQUIRED**

Date

12/09/2026



Catshill and North Marlbrook Parish Council

Notes to provide explanation for the 'No' answers in the Annual Governance Statement

Assertion 4

It has been noted that the provision for public rights was not met during 2025/26. The Parish Council has made provision for this to be met during 2026/27 with the notice of public rights having been set to run between 1st July and 11th August to ensure the 30 consecutive days rule is met.

Assertion 5

It has been noted that a proper risk assessment has not been carried out since January 2025. This can be explained due to the period that this council was without a clerk and was using locum support to ensure day to day business continued sufficiently. This has resulted in some overdue policy reviews and missed renewals for key documents. The council is aware and has committed to a review over this next year of policies and procedures to ensure full compliance.

Assertion 7

As outlined in last year's external audit comments the instruction and guidance received was not acted on. The Council will ensure that any recommendations from this audit are taken on board and actioned. A working group to work through areas highlighted by the internal auditor has already been discussed.

Assertion 10

An IT policy has already been approved this year and further work to ensure data compliance is being undertaken by Councillors to include updating GDPR and data protection obligations and associated policies. A new website has been created with a new domain name, and new email addresses have been introduced. Work to ensure correct publication of relevant policies is ongoing as the new website develops.

Explanation of variances – pro forma

Name of smaller authority: Calshill and North Marlbrook Parish Council

County area (local councils and parish meetings only): Warwickshire

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

• variances of more than 15% between totals for individual boxes (except variances of less than £200);

• variances of £100,000 or more require explanation regardless of the % variation year on year;

• New from 2025/26 onwards: variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £5,500,000

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	105,931	69,516				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	25,402	51,735	26,333	103.67%	YES		The first half of the precept for 2024/25 was paid in March 2024 (£25,402). This was unusual because first installments are expected to arrive in April. The second payment (25,402) was received in October 2024 as was expected.
3 Total Other Receipts	13,107	8,321	-4,786	36.51%	YES		A grant for £5,380 was received in May 2024 from West Mercia Police for a Road Safety Scheme. In addition a receipt from an insurance claim was received in February 2025 of £335.87 due to an accident when a vehicle hit the war memorial in the village. A reimbursement from Bromsgrove District Council due to an increase in fees was received in December 2024 of £105
4 Staff Costs	15,017	14,659	-358	2.38%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	59,907	67,347	7,440	12.42%	NO		
7 Balances Carried Forward	69,516	47,476				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	69,516	47,476				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	55,836	55,836	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Ruth Mullett
167 Bromsgrove Road, Hunnington, West Midlands B62 0JU
07967 501943 ruthmullett@btinternet.com

24rd June 2026

CATSHILL AND NORTH MARLBROOK PARISH COUNCIL (CNMPC)

Internal Audit Report for the Annual Governance and Accountability Return Financial Year Ending 31st March 2026

Ruth Mullett – Internal Auditor

This audit has been undertaken against a backdrop of significant staffing changes during the year. The previous Clerk resigned partway through the financial year and no formal handover was completed. The council subsequently relied on locum clerk support while recruiting a permanent replacement. A new clerk was appointed at the beginning of the year and is still becoming familiar with the council's systems, records, and procedures.

The findings and recommendations contained within this report should therefore be considered in the context of these transitional arrangements. It is recognised that the new clerk has inherited a number of historical issues and is working to establish and strengthen administrative and financial controls. The purpose of this report is to support that process by identifying areas where improvements can be made to ensure compliance with the Council's Financial Regulations and governance requirements.

This internal audit report is based upon the Joint Panel on Accountability and Governance (JPAG) Practitioners' Guide in England 2025 publication.

Scope of Audit

All parish councils are required by the Accounts and Audit Regulations 2015 to undertake an effective internal audit to evaluate the effectiveness of their system of internal controls, risk management, and governance processes at the end of each financial year.

The council have complied with the requirement to appoint an independent auditor by appointing Ruth Mullett to undertake the work. I confirm that I am independent of financial decision making, financial management, financial control, and financial procedures of CNMPC.

I have examined documents with a view to report on CNMPC'S performance against the internal control objectives identified in the Annual Governance and Accountability Return 2025/26 Form 3.

Documents

I have examined the following documents given to me or accessed via the website: -

- Meeting minutes and agendas
- Bank statements.
- Summary reports for receipts and payments and bank account totals generated by an excel spreadsheet.
- Invoices
- Payments received/remittance advice documents.
- Audit documents including Annual Governance and Accountability Return (AGAR) documents.
- Notice of Public Rights
- Financial Regulations
- Standing Orders
- Policies

Annual Return Section	Process	Findings
A	Appropriate accounting records have been properly kept throughout the financial year	I have examined transaction records from the spreadsheets provided, transactions, payments and receipts and carried out a sample of the transaction records with the bank statements, invoices and payments received documents. No bank reconciliations have been undertaken since October 2025. I have completed an end of year bank reconciliation from the bank statements and have found no errors. See recommendation 1. This internal audit objective was met
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for	I have checked compliance with Financial Regulations; I have considered the procedure to ensure transactions are correctly on the agenda for resolution and recorded in the minutes. I have taken samples of transactions of payments from the spreadsheet provided, found the corresponding invoices, and confirmed timely approval and payments. This internal audit objective was met
C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	There is no evidence that a Risk Assessment has been carried out. See recommendation 2. This internal audit objective was not met
D	The precept requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored and reserves were appropriate	The annual precept requirement resulted from an adequate budgetary process and precept amount was included in the minutes. There is also some evidence of progress against the budget monitoring. Reserves were appropriately accounted for. This internal audit objective was met

E	Expected income was fully received, based on correct prices, properly recorded, and promptly banked, and VAT was appropriately accounted for	Spreadsheets were examined and found no errors or omissions. This internal audit objective was met
F	Cash payments were properly supported by receipts; all cash expenditure was approved and VAT appropriately accounted for	Petty cash is not operated by the council. This internal objective was not covered
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	Examination of printed records and invoices demonstrate that salaries and allowances (expenses) were correctly approved, and PAYE and NI requirements were correctly applied. PAYE is administered through Basic Tools. There are no councillor allowances. This internal objective was met
H	Asset and investment registers were complete and accurate and properly maintained	The council did not review or approve the asset register during the financial year. See recommendation 3. This internal audit objective was not met
I	Periodic bank account reconciliations were properly carried out during the year	Some bank reconciliations were presented to full council and approval minuted. There have been no bank reconciliations since October 2025. See recommendation 1. This internal audit objective has not been met
J	Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly accounted for	Accounting statements were prepared for CNMPC from Excel spreadsheets. The format of the reports included totals in bank accounts, a summary of receipts and payments and reports on reserve balance. I have compared a sample of the transaction records with the bank statements, invoices and payments received and found no errors omissions. This internal control objective has been met.
K	If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt	This internal objective is not applicable.
L	The authority published the required information on a website up to date at the time of the internal audit in accordance with the relevant legislation	The council's turnover exceeds £25,000 and therefore this was not tested. Best practice is that all information as part of the transparency code is available on the website and this has been done. This internal control objective was met.
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 25/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by notice on the website and authority approved minutes confirming the dates set)	The Notice of Public Rights of the Annual Governance and Accountability Return for the year ended 31 st March 2025 was examined. The commencement date is 9th June 2025 to 17 th July which is not 30 consecutive days. The Internal Auditor last year advised the clerk to also minute the dates and this was not done. See recommendation 4. This internal control objective was not met.
N	The authority has complied with the publication requirements for 2024/25 AGAR	The parish council complied with the publication requirements for 24/25 AGAR. This internal control objective was met.

O	The authority has complied with laws, regulations and proper practices relating to digital and data compliance	See recommendation 5 and 6. This internal control objective was not met.
P	Trust funds (including charitable) – the council met its responsibilities as a trustee	This internal objective is not applicable

Recommendations

1.	The council should ensure that up-to-date bank statements are regularly obtained and retained, and that bank reconciliations are prepared promptly and reviewed on a routine basis (at least monthly). To strengthen internal controls and support the requirements of the Annual Governance and Accountability Return (AGAR), the council should: • Obtain bank statements in a timely manner (including year-end statements) • Ensure all accounts are fully reconciled to the cashbook regularly • Have reconciliations reviewed and approved by a member of the council (e.g. sign-off at meetings) • Retain reconciliation documentation and statements for audit purposes
2.	There was no evidence that the Council formally considered, reviewed, or approved a risk assessment during the financial year. Without a documented and regularly reviewed risk assessment, the Council may not identify or adequately manage risks that could affect the achievement of its objectives, financial stability, assets, service delivery, or compliance with statutory requirements. The Council should prepare and formally review a comprehensive risk assessment at least annually. The review should be considered and approved by Members and recorded in the minutes. The risk assessment should identify the Council's key financial, operational, governance, and compliance risks together with the controls in place to mitigate those risks.
3	The Council should ensure that a complete and accurate asset register is maintained in accordance with proper practices as set out by the Joint Panel on Accountability and Governance. The asset register should include all assets owned by the Council and record a monetary value for each item, based on acquisition cost where known, or an appropriate proxy value where historical cost is unavailable. The asset register should be reviewed and formally approved by the Council at least annually, with this approval clearly minuted. The total value of assets recorded should be reconciled to the figure reported in Box 9 (Fixed Assets) of the AGAR to ensure consistency and accuracy of financial reporting.
4.	The Clerk should ensure that future Notices of Public Rights provide the full statutory 30 working day inspection period and that the dates are formally recorded in Council minutes. A review process should be implemented to ensure all Internal Audit recommendations are acted upon and evidenced.
5.	The council should formally adopt and implement appropriate data protection and GDPR-related policies to ensure compliance with its obligations under the UK GDPR and the Data Protection Act 2018. At the time of the audit, the council had not adopted key policies in these areas. This means the council cannot demonstrate that it has appropriate arrangements in place for managing electronic data, information security, and personal data, as required under Assertion 10 of the Annual Governance and Accountability Return (AGAR). To address this, the council should:

	• Adopt core policies, including: ○ Data Protection Policy ○ Privacy Notice ○ Information Security/IT Policy ○ Data Retention and Disposal Policy • Ensure policies are formally approved by the council and recorded in the minutes • Review policies regularly (at least annually) to ensure they remain up to date • Provide basic awareness to councillors and staff on their responsibilities under data protection legislation • Ensure appropriate data handling, storage, and security measures are in place Failure to implement these policies increases the risk of non-compliance with data protection legislation, potential data breaches, and reputational damage.
6.	The Council is required under the Freedom of Information Act 2000 to adopt and maintain the ICO Model Publication Scheme. It is recommended that the Council formally adopts the scheme, prepares a tailored Guide to Information, and publishes both documents on its website to ensure compliance and transparency.” https://ico.org.uk/media2/for-organisations/documents/1153/model-publication-scheme.pdf
7.	The Parish Council did not hold an Annual Parish Meeting during the financial year. Failure to hold the Annual Parish Meeting may result in non-compliance with statutory requirements and reduces the opportunity for local electors to receive reports on council activities and raise matters of community interest. The Parish Council should ensure that an Annual Parish Meeting is convened each year between 1 March and 1 June in accordance with the requirements of the Local Government Act 1972. The meeting should be appropriately advertised, minuted, and evidence retained to demonstrate compliance.
8.	The Practitioners Guide recommends that you publish the Internal Audit Report of the AGAR on the website. This was highlighted in last year’s Internal Audit Report but this has not been published. Going forward please publish the Internal Auditors Report.

Finally, I would like to thank the clerk, Jess Mathews for her assistance and co-operation in preparation for and during the course of the audit.

Kind regards



Ruth Mullett
BA (Hons) Community Governance

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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

NOTICE	NOTES
1. Date of announcement 30th June 2026 (a) 2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. Any person interested has the right to inspect and make copies of 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 must be made available for inspection by any person interested. For the year ended 31 March 2026, these documents will be available on reasonable notice by application to: (b) Jess Mathews, Clerk to the Council By appointment only – 07813 671899 commencing on (c) __Wednesday 1st July 2026 and ending on (d) __Tuesday 11 August 2026 3. Local government electors and their representatives also have: • 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. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only. 4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2024. The appointed auditor is: PKF Littlejohn LLP (Ref: SBA Team) 30 Churchill Place London E14 5RE sba@pkf-l.com 5. This announcement is made by (e) Jess Mathews, Clerk to the Council	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below (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 (c) Insert date, which must be at least 1 day after the date of announcement in (a) above and exactly 30 working days before the date appointed in (d) below (d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July. (e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority