The Parish of Knightwick and Doddenham

Annual Report
of the
Parish Council

2022-23

Contents

The Local Audit and Accountability Act 2014

The Act sets out a new audit framework for local public authorities which are currently covered by the Audit Commission regime. Under this new framework, smaller authorities with an annual turnover not exceeding £25,000, including parish councils, will be exempt from routine external audit. Instead, these parish councils will be subject to the new transparency requirements laid out in the Code.

This Code will act as an audit substitute, enabling local electors to access the information they need about the authority's accounts and governance in order to hold the authority to account. It is issued to meet the government's desire to place more power into citizens' hands to increase democratic accountability.

Public data that parish councils should publish

All items of expenditure *Annual publication no later than 1 July.*

Publish details of each individual item of expenditure.
Copies of cash books, vouchers and receipts, etc. do not need to be published but should remain available for inspection.

End of year accounts *Annual publication no later than 1 July.*

Publish signed statement of accounts according to the format included in the Annual Return audit form. It should be accompanied by:
a) a copy of the bank reconciliation for the relevant financial year;
b) an explanation of any significant variances (e.g. more than 10-15 percent) in the statement of accounts for the relevant year and previous year; and
c) an explanation of any differences between 'balances carried forward' and 'total cash and short term investments', if applicable.

Annual governance statement *Annual publication no later than 1 July.*

Publish signed annual governance statement according to the format included in the Annual Return audit form.
Explain any negative responses to governance statements, including how any weaknesses will be addressed.

Internal audit report *Annual publication no later than 1 July.*

Publish internal audit report according to the format included in the Annual Return audit form. It should be signed by the person who carried out the internal audit.
Explain any negative response to the internal controls objectives, including how any weaknesses will be addressed.
Explain any 'not covered' responses to internal controls objectives.
Publish any additional internal audit report, where available.

Location of public land and building assets *Annual publication no later than 1 July.*

Publish details of all public land and building assets – either in the authority's full asset and liabilities register or as an edited version. Information should include:
a) description (what it is, including size/acreage);
b) location (address or description of location);
c) owner / custodian, e.g. the authority manages the land or asset on behalf of a local charity;

This council meets all these obligations.
Clerk to the Council 30/6/2021

The Council's Notices, Agenda and Minutes of Meetings: Are posted on the council's three notice boards at The A44 Bus Shelter, Opposite the Talbot Hotel, and Doddenham Junction, in addition to web-pages - ***http://e-services.worcestershire.gov.uk/myparish/ - click on Knightwick***

Knightwick and Doddenham Parish Council

Details of Council Members, appointment to external bodies, and Officers.

The Council was elected on May 2nd 2019.

(All tel. Nos. + 01886)

Chair: Brian Munt	821171	Elected	Doddenham Ward
Vice Chair: Gill Evans	822132	Elected	Knightwick Ward
Francis Budden	821566	Elected	Knightwick Ward
Represents the Council - Knightwick Charities			
Mary Horton	821434	Elected	Knightwick Ward
Philip Edwards	821568	Elected	Doddenham Ward
Kate LParkinson	821871	Elected	Doddenham Ward
David S Steel	821961	Elected	Doddenham Ward
Linda Pearson	821286.	Elected	Doddenham Ward
To 21/09/20			
Michael J C Bellamy	821630	Co-opted	Doddenham Ward
From 16/11/20			

Clerk to the Council

Geoffrey M Brewin, C Eng, CiLCA.
Whistlewood House, Lulsley, Knightwick,
Worcester. WR6 5QT 821386
email, geoffreymbrewin@waitrose.com

Knightwick and Doddenham Parish Council – Inc & Exp 2022-3			
Income and Expenditure			
for the year 31/3/2023			
Income		**2022-3**	*2021-22*
MHDC Precept		3500.00	*3500*
VAT Refund		443.56	*242.19*
WCC Parish Lengthsman		1388.00	*768*
Total Income		**5331.56**	*4510.19*
Expenses			
Audit		-50.00	*50*
Clerk - Expenses		-135.33	*128.24*
Clerk - Salary		-3569.52	*3327.58*
Donations		0.00	*250*
Other Expenses		0.00	*0*
Elections		0.00	*0*
Insurance		-349.94	*349.94*
Parish Lengthsman		-1160.50	*768*
Subscriptions		-199.93	*211.18*
VAT paid		-277.52	*201.37*
Total Expenses		**-5742.74**	*5286.31*
Surplus+/Deficit-		**-411.18**	*-776.12*
Balance brought forward		**17195.30**	
Bank Balance at yr end		**16784.12**	*17195.3*
Note; This includes V/Hall Charity funds viz:			
Opening		13575.00	
Donations		0.00	
Closing		13575.00	
Clerk and RFO.			
		4/4/23	
Invoice outstanding at Yr-end			
30/3/23 – WCC Lengthsman	120.00		

Knightwick and Doddenham Parish Council – Bank acc. 2022-3

Date	Description	Category	Amount	
28/04/22	Duffy Regan	[VAT Control]	-10.00	
23/05/22	WCALC	[VAT Control]	-35.52	
14/06/22	R A Wilks	[VAT Control]	-15.00	
08/07/22	R A Wilks	[VAT Control]	-18.00	
15/09/22	R A Wilks	[VAT Control]	-21.00	
14/11/22	R A Wilks	[VAT Control]	-24.00	
07/12/22	R A Wilks	[VAT Control]	-71.00	
13/01/23	R A Wilks	[VAT Control]	-24.00	
06/03/23	R A Wilks	[VAT Control]	-35.00	
30/03/23	R A Wilks	[VAT Control]	-24.00	-277.52
28/04/22	Duffy Regan	Audit	-50.00	-50.00
29/04/22	G M Brewin	Clerk - Salary	-277.29	
31/05/22	G M Brewin	Clerk - Salary	-277.29	
30/06/22	G M Brewin	Clerk - Salary	-277.29	
29/07/22	G M Brewin	Clerk - Salary	-277.29	
31/08/22	G M Brewin	Clerk - Salary	-277.29	
30/09/22	G M Brewin	Clerk - Salary	-277.29	
31/10/22	G M Brewin	Clerk - Salary	-277.29	
30/11/22	G M Brewin Sal + Back Pay	Clerk - Salary	-438.65	
30/12/22	G M Brewin	Clerk - Salary	-297.46	
30/01/23	G M Brewin	Clerk - Salary	-297.46	
28/02/23	G M Brewin	Clerk - Salary	-297.46	
31/02/2023	G M Brewin	Clerk - Salary	-297.46	-3569.52
28/02/23	G M Brewin	Clerk – Expenses	-135.33	-135.33
23/05/22	CAME & CO	Insurance	-349.94	-349.94
14/06/22	R A Wilks	Parish Lengthsman Exp	-75.00	
08/07/22	R A Wilks	Parish Lengthsman Exp	-90.00	
15/09/22	R A Wilks	Parish Lengthsman Exp	-105.00	
14/11/22	R A Wilks	Parish Lengthsman Exp	-120.00	
07/12/22	R A Wilks	Parish Lengthsman Exp	-355.00	
13/01/23	R A Wilks	Parish Lengthsman Exp	-120.00	
13/01/23	R A Wilks	Parish Lengthsman Exp	-0.50	
06/03/23	R A Wilks	Parish Lengthsman Exp	-175.00	
30/03/23	R A Wilks	Parish Lengthsman Exp	-120.00	-1160.50
05/04/22	WCC Nov & Dec L/Man £216	Parish Lengthsman Income	216.00	
06/05/22	Invoice to WCC March L/Man £132	Parish Lengthsman Income	132.00	
08/07/22	Invoice to WCC April L/Man £75	Parish Lengthsman Income	75.00	
10/08/22	Invoice to WCC May L/Man £90	Parish Lengthsman Income	90.00	
19/10/22	Invoice to WCC Aug L/Man £90	Parish Lengthsman Income	105.00	
05/01/23	Invoice to WCC Sept L/Man £120	Parish Lengthsman Income	120.00	
18/01/23	Invoice to WCC Nov L/Man £355	Parish Lengthsman Income	355.00	
28/02/23	Invoice to WCC Jan L/Man £120	Parish Lengthsman Income	120.00	
29/03/23	Invoice to WCC Feb L/Man £105	Parish Lengthsman Income	105.00	
29/03/23	Invoice to WCC March L/Man £70	Parish Lengthsman Income	70.00	1388.00
27/04/22	MHDC Precept 1st Half	Precept	1750.00	
28/09/22	MHDC Precept 2nd Half	Precept	1750.00	3500.00
23/05/22	WCALC	Subscription	-199.93	-199.93
20/04/22	HMRC	VAT Refund 2020-1	242.19	
03/05/22	HMRC	VAT Refund 2021-2	201.37	443.56
			-411.18	-411.18

Income and Expenditure
for the year 31/3/2023

Income	2022-3	2021-22
MHDC Precept	3500.00	*3500.00*
VAT Refund	443.56	*242.19*
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Clerk - Salary	-3569.52	*3327.58*
Donations	0.00	*250.00*
Other Expenses	0.00	*0.00*
Elections	0.00	*0.00*
Insurance	-349.94	*349.94*
Parish Lengthsman	-1160.50	*768.00*
Subscriptions	-199.93	*211.18*
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Balance brought forward	17195.30	
Bank Balance at yr end	**16784.12**	*17195.30*
Note: This includes V/Hall Charity funds viz:		
Opening	13575	
Donations	0	
Closing	13575	

For annual Return

		Rounded
Balance B/F	17195.30	17195
Precept	3500.00	3500
Total other receipts	1831.56	1832
Staff Costs	-3704.85	-3705
Loans	0.00	0
All other payments	-2037.89	-2038
Balance fwd	16784.12	16784

Certificate of Exemption – AGAR 2022/23 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2023, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2023 and a completed Certificate of Exemption is submitted no later than **30 June 2023** notifying the external auditor.

Knightwick and Doddenham Parish Council

certifies that during the financial year 2022/23, the higher of the authority's total gross income for the year **or** total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2022/23:	5332
Total annual gross expenditure for the authority 2022/23:	5743

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2019
- In relation to the preceding financial year (2021/22), the external auditor **has not:**
  - issued a public interest report in respect of the authority or any entity connected with it
  - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
  - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
  - commenced judicial review proceedings under section 31(1) of the Act
  - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2023.
Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer	Date	I confirm that this Certificate of Exemption was approved by this authority on this date:	22/5/2023
[signature]	03/04/2023	as recorded in minute reference:	
Signed by Chairman	Date		
[signature]	22/05/2023	6(b)	

Generic email address of Authority: **N/A**

Telephone number: **01886821386**

*Published web address

https://e-services.worcestershire.gov.uk/myparish/

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2023. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2022/23

Knightwick and Doddenham Parish Council

https://e-services.worcestershire.gov.uk/myparish/

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.			N/A
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.			N/A
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/A
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.	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: 02/05/2023

Name of person who carried out the internal audit: Jolie Pledger for and on behalf of Duffy Ragan & Co

Signature of person who carried out the internal audit: J Pledger - Duffy Ragan & Co

Date: 02/05/2023

*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).

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

Knightwick and Doddenham 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	Agreed No	N/A	'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓			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.	✓			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.	✓			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.	✓			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.	✓			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.	✓			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.	✓			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.	✓			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	N/A	has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.

*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

22/05/2023

and recorded as minute reference:

MINUTE REFERENCE 6 (c)

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

Chairman SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

Information required by the Transparency Code *(not part of the Annual Governance Statement)*	Yes	No
The authority website/webpage is up to date and the information required by the Transparency Code has been published.	✓	

https://e-services.worcestershire.gov.uk/myparish/

Section 2 – Accounting Statements 2022/23 for

Knightwick and Doddenham Parish Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	17972	17195	*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	3500	3500	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	1010	1832	*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	3392	3705	*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	1895	2038	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	17195	16784	*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	17195	16784	*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	6000	6000	*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)	Y			*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 03/04/2023

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

22/05/2023

as recorded in minute reference:

6(a)

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

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The Local Audit and Accountability Act 2014 (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the Accounts and Audit Regulations 2015 also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can 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. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 3-14 July 2023 for 2022/23 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the Local Audit and Accountability Act 2014.

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication Local authority accounts: A guide to your rights are available from the NAO website.	If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return.*

The Parish of Knightwick and Doddenham.

Register of Assets at 30 March 2023

Clerk to the Council. Geoffrey M Brewin, Whistlewood House, Lulsley, Knightwick, Worcester WR6 5QT

Three notice boards

Bus Shelter at A44 Knightwick

Talbot Hotel corner of B4197 Doddenham

Corner of A44 Knightwick Butcher's shop

Replacement value 3 at £1000 each - £3000