#### mazars

## Exercise of public rights - calendar guide 2024

**3 June** is the **earliest** date you can start the inspection period to include the first 10 working days of July (the inspection period would end on 12 July). The Date of Announcement can be either Friday 31 May or Sunday 2 June.

June 2024						
Мо	Tu	We	Th	Fr	Sa	Su
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

The inspection period **MUST** include the first 10 working days of July – highlighted in **blue**.

**1 July** is the **latest** date you can start the inspection period (the inspection period would end on the 9 August). The Date of Announcement can be either Friday 28 June or Sunday 30 June.

The inspection period end date can be no later than **9 August**.

July 2024						
Мо	Tu	We	Th	Fr	Sa	Su
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

August 2024						
Мо	Tu	We	Th	Fr	Sa	Su
			1	2	3	4
5	6	7	8		10	11

#### mazars

Local council name: COLLIER STREET PARISH COUNCIL

### Notice of appointment of date for the exercise of public rights Accounts for the year ended 31<sup>st</sup> March 2024

The Local Audit and Accountability Act 2014, and

The Accounts and Audit (England) Regulations 2015 (SI 234)

1.	Date of announcement:	2nd JUNE 2024	(a)	(a) Insert date of placing of this notice on your website.			
2.	Any person interested h accounts to be audited a receipts relating to them documents will be availa						
	(c) Michelle Rumble			(b) Insert name, position and			
	Parish Clerk			contact details of the Clerk or other person to whom			
	Parish.clerk@collie	erstreetparishcouncuk.co.uk		or other person to whom any person may apply to inspect the accounts.			
	commencing on (c)	) 3 <sup>rd</sup> June 2024					
	and ending on (d)	12 <sup>th</sup> July 2024		(c)And			
	5 ()			(d)The inspection period must be 30 working days in total and commence no later than 1 July 2024.			
3.	Local Government Elec	tors and their representatives	also have:				
		question the auditor about the					
		bjections to the accounts or a n objection must first be given uthority (f).					
	The auditor can be con purpose during the insp						
4.	The auditor's limited as provisions of the Local A and Audit (England) Re of Audit Practice. Your						
	Mazars LLP, The Corn upon Tyne, NE1 1DF						
	Email: <u>local.councils@</u>	<u>)mazars.co.uk</u>					
5.	This announcement is n	nade by (e)) Michelle Rumble	Parish Clerk/RFO	<ul> <li>(e) Insert name and position of person placing the notice</li> </ul>			

# Attachment 3.2

#### What councils need to do to advertise the audit

The Local Audit and Accountability Act 2014 as summarised in the Accounts and Audit (England) Regulations 2015 (Statutory Instrument No. 234), and subsequent amendments and the Code of Audit Practice require that:

- 1. The accounts to be audited (the Annual Return) and other documents such as books, deeds, contracts, bills, vouchers and receipts relating to them must be made available for inspection by any person interested on reasonable notice, during a period of 30 working days selected by the Parish Council.
- 2. The notice advertising the inspection period must be published with the accounts and must state:

(1) The period of 30 working days during which the Annual Return, and other documents referred to in paragraph 1 above will be available for public inspection;

(2) Details of the manner in which notice should be given of an intention to inspect the accounts and other documents;

(3) The name and address of the auditor; and

(4) The provisions contained in section 26 (inspection of documents and questions at audit) and section 27 (right to make objections at audit) of the Act

The Parish Council may wish to use the template at attachment 3.2 to advertise the audit.

Please see the link below for the Accounts and Audit Regulations that apply at the date of drafting this guidance. If any amendment is passed that impacts on smaller authorities in 2023/24 we will inform you promptly.

https://www.legislation.gov.uk/uksi/2015/234/contents/made