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Smaller authority name:	COIVIE	I UN PARISH GUU	INCIL

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

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

The Accounts and Audit Regulations 2015 (SI 2015/234)				
NOTICE	NOTES			
1. Date of announcement8 th June(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.	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below			
interested. For the year ended 31 March 2021, these documents will be available on reasonable notice by application to:				
(b)Mrs J Cadman, Clerk and RFO 07711566458	(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			
and ending on (d)Friday 23 July 2021	(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below			
3. Local government electors and their representatives also have: • The opportunity to question the appointed auditor about the accounting records; and	(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.			
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 2015. The appointed auditor is:				
PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com) 5. This announcement is made by (e)Joanna Cadman, Clerk and	(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority			
RFO				