



CAMBOURNE TOWN COUNCIL

District of South Cambridgeshire

A meeting of this Council was held at The Hub Community Centre, Cambourne on Tuesday 20th June 2023. Meeting commenced at 19:15

Present:

Cllr R Poulton (Vice Chairman)
Cllr S Bhattacharya
Cllr A Fisher
Cllr R Jayaraman
Cllr D Jones

Cllr F Panrucker
Cllr J Panrucker
Cllr A Ramachandran
Cllr G Thompson
Cllr H Touheed

In attendance: John Vickery Town Clerk

Two members of the public were in attendance.

1.0 APOLOGIES

Apologies for absence were received from Cllr J O'Dwyer, Cllr P Gavigan, Cllr M Hettiarachchi and Cllr A Siddiqui. Acceptable reasons for absence were given.

It was:

RESOLVED to accept the apologies from Cllr J O'Dwyer, Cllr P Gavigan, Cllr M Hettiarachchi and Cllr A Siddiqui..

2.0 MEMBERS DECLARATION OF INTEREST OR REQUEST FOR DISPENSATION for items on the agenda.

There were no declaration of interest or request for dispensation

3.0 ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURNS (AGARS)

To receive a report from the Town Clerk.

Annual Governance and Accountability Return (AGAR) for the financial year ended 31st March 2023

The AGAR part 3 for the year ended 31st March 2023 has been prepared in accordance with the statutory requirements.

3.1 The Town Clerk meet the Internal Auditor on Friday 16th June 2023. The Internal Auditor went through the Internal auditor's check list and examined the documents and went through the processes of Cambourne Town Council and signed the appropriate section of the AGAR. The Internal Auditor's Annual Internal Audit Report 2022/23 attached based on the check list.

It was:

RESOLVED; That Cambourne Town Council receive the Annual Internal Audit Report and note the findings. No actions are required to be taken.

3.2 AGAR Section 1: Annual Governance Statement 2022/23

Signed

Date 4th July 2023

Annual Return Section 1 Annual governance statement 2022/23. Cambourne Town Council must consider statements 1-9 individually prior to approving that the Town Chairman and Town Clerk sign the declaration on behalf of the Town Council.

1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.

Yes', means that this authority:

prepared its accounting statements in accordance with the Accounts and Audit Regulations

It was:

RESOLVED; to respond **YES**, The Town Council has appointed the Town Clerk as the Responsible Financial Officer who is responsible for ensuring the statements are correctly produced.

2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.

Yes', means that this authority:

made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.

It was:

RESOLVED; to respond **YES**, The Town Council regularly reviews the Financial Regulations (based on the NALC model Financial Regulations) and follows them. All payments are inputted to the electronical banking system by an Officer and authorised by two of the appointed signatories. Bank Reconciliations and Budget Statements are reported regularly to the Town Council.

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.

Yes', means that this authority:

has only done what it has the legal power to do and has complied with Proper Practices in doing so.

It was:

RESOLVED; to respond **YES**, The Town Council follows its adopted Financial Regulations and when setting the budget takes account of the relevant powers and duties under which it operates. The Town Council exercises *the* General Power of Competency.

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.

Yes', means that this authority:

during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.

It was:

RESOLVED; to respond **YES**, The Council published on its web site and on the Town, Notice Boards the Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Accounts for the Year Ended 31 March 2022 for the required period including the required sections of the AGAR.

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.

Yes', means that this authority:

considered and documented the financial and other risks it faces and dealt with them properly.

It was:

RESOLVED; to respond **YES**, The Town Council maintains a Risk Assessment and follows the Financial Regulations that set out the internal controls the Council follows including reporting to the Council expenditure and the processes for making payments. The Council is also fully insured for its actions.

6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.

Yes', means that this authority:

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.

It was:

RESOLVED; to respond **YES**, An Internal Auditor was appointed and carried out the Internal Audit Report discussed under Item 3.1.

7. We took appropriate action on all matters raised in reports from internal and external audit.

Yes', means that this authority:

responded to matters brought to its attention by internal and external audit.

It was:

RESOLVED; to respond **YES**, The internal report for 2021/22 was reviewed at the Council meeting held on Tuesday 21st June 2022 and no actions were required. External Auditors report was considered at the Full Council meeting CTC/M227 on the 4th October 2022 and no actions were required.

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.

Yes', means that this authority:

disclosed everything it should have about its business activity during the year including events taking place after the yearend if relevant.

It was:

RESOLVED; to respond **YES**, The Town Council has no relevant events taking place.

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', means that this authority:

has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

It was:

RESOLVED; That the Town Council has no Trust funds, so this statement is **N/A**

It was:

RESOLVED; That Cambourne Town Council authorise the Town Chairman and Town Clerk to sign Section1 of the Annual Return: Annual governance statement 2022/23.

3.3 **AGAR Section 2: Accounting statements 2022/23**

Annual Return Section 2 Accounting statements 2022/23: for approval and signature by the Town Chairman copy attached.

Attached the following documents used to complete the Accounting Statement:

Statement of Income and expenditure for the financial year 2022/23 on which the Annual Return is based.

Yearend bank reconciliation for the financial year 2022/23.

It was:

RESOLVED; That Cambourne Town Council approve and authorise the Town Chairman to sign Section 2 of the Annual Return: Accounting statements 2022/23.

3.4 Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Accounts for the Year Ended 31 March 2022

There is a requirement for the Responsible Financial Officer to set the dates when the accounts will be open for inspection this period will commence on Tuesday 28th June 2022 and ending on Monday 8th August 2022.

Copy of Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Accounts for the Year Ended 31 March 2021 attached.

It was:

RESOLVED; That the report be received.

4.0 DATE OF NEXT MEETING – 4th July 2023

The meeting closed at 19.38

Internal Audit Check

Cambourne Town Council – y/e 31 March 2023

A. Appropriate accounting records have been properly kept throughout the financial year.

Check cash book properly written up and balanced	An accounting package has been purchased but is not going to be implemented as the existing system provides more information as it has been tailored to suite. A spreadsheet is currently kept, and a selection of entries were checked.	1
Verify selection of items against bank statement	Entries for October and March were verified against the bank statement.	1

B.1 This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

Standing Orders formally adopted and correspond to the latest good practice	Standing Orders, based on the NALC model, were last adopted in May 2018, and reviewed in at the 17 th May 2022 Annual Council meeting and was updated to suite recommendations from NALC.	1
Financial Regulations formally adopted and correspond to the latest good practice	The Financial Regulations based on the NALC model were last adopted in October 2019 and reviewed at the 17 th May 2022 Annual Council meeting; no amendments required.	1
RFO appointed and clear duties listed	The Clerk is the RFO	1
Check selection of large or unusual purchases to ensure FRs followed	A selection of large Purchase was checked and. 3 quotes were obtained. All tenders were reported to the Council and the purchases confirmed in accordance with the FRs.	1

B.2 Payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

Check selection of payments to ensure properly authorised.	All payments authorised by 2 signatories. Minutes show that payments have been properly approved by either the Council or the Finance & Policy Committee	1
Check vouchers relating to above	A selection of invoices was checked against payments. Including a number of those on the extract showing the large payments.	1
Check VAT has been properly accounted for (for income, see below)	VAT properly analysed in separate column in cash book	1
Additionally, check random selection of large payments in cash book	Large payments were identified and explained by the Clerk. Extract showing the large payments was supplied to assist checking.	1

Signed

Date 4th July 2023

Internal Audit Check

Cambourne Town Council – y/e 31 March 2023

If electronic banking is used ensure that proper procedures are in place as provided for in the new model Financial Regulations.	All invoices are checked by the Clerk and authorised by 2 signatories who visit the Town Council office to do so.	1
Check any s137 for amount, validity	The Council has General Power of Competency.	1
Check VAT reclaim(s) during the year or, if Council is registered, check that VAT returns correspond with the underlying records.	VAT returns are made quarterly and correspond to the records.	1
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		
Formal risk assessment documents available for inspection	The LCRS system has been upgraded to the newest version that conforms to current legislation. Risk Assessments are comprehensive.	1
Do the minutes record the council carrying out an annual risk assessment?	A review of the risk assessments was evidenced in the minutes of the 18 th October 2022 and 21 st March 2023 Finance and Policy Committee meetings.	1
Is the insurance cover appropriate and adequate – see also H below	The insurance cover is appropriate and adequate.	1
D.1 The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.		
Has the Council prepared an annual budget in support of its precept?	The budget for the year 2023-2024 was approved at the Council meeting on 17 th January 2023. A full report had been presented to the Council.	1
Is the precept based upon realistic assumptions including evaluation of required balances?	The assumptions seem reasonable and were explained by the Clerk.	1
D.2 Progress against the budget was regularly monitored; and reserves were appropriate.		
Review existence and adequacy of budgetary reports	Budgetary and financial reports are regularly reviewed at either full Council meetings or Finance & Policy Committee meetings, depending on the timing of the meeting. The reports for 7 th June 2022 and 7 th February 2023 were reviewed.	1
Are there any significant unexplained variances?	All variances adequately explained by the Clerk.	1

Signed

Date 4th July 2023

Internal Audit Check

Cambourne Town Council – y/e 31 March 2023

E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Precept paid as requested and banked properly	The precept was received by BACS; 50% on 21 st April 2021, and 50% on 21 st September 2022.	1
Is other income properly accounted for and are adequate procedures in place?	One room hire bookings, three pitch bookings, one allotment receipt and one Trailer Park receipt were chosen at random. Invoices and receipts were reviewed, and the income seen on bank statement and cash book.	1
If appropriate, is the Council VAT registered and, if so, is VAT being properly charged?	The Council makes regular VAT returns.	1

F Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.

Is all petty cash expenditure supported by VAT receipts?	A small number of petty cash transactions properly dealt with.	1
Is petty cash expenditure regularly reported back to the Council?	Petty Cash is included in the financial reports to councillors.	1
Is reimbursement carried out regularly?	Reimbursement is made as soon as required. The float is topped up as and when required.	1

G.1 Salaries to employees and allowances to members were paid in accordance with this authority's approvals.

Do all employees have properly drawn up contracts of employment?	All employees have contracts. The newest employees' contract was checked.	1
Has the Council approved all salaries and do payments correspond with these decisions?	All salaries for the coming year were approved by the Chairs Committee in April 2022 and the actions were delegated to the Chairs Group by the Council 6 th April 2022. Salaries were checked against the SCP points. New pay scale updated on 2 nd November 2022 following the local government pay claim 2022/23 backdated to 1 st April 2022. This was agreed by the Chairs Group on the 4 th November 2022 and agreed at the Council meeting on the 17 th January 2023	1
Are other payments (e.g. expense payments) reasonable and properly approved?	None	-

Signed

8-17

Date 4th July 2023

Internal Audit Check

Cambourne Town Council – y/e 31 March 2023

G.2 PAYE and NI requirements were properly applied

Check PAYE and NI. Alternatively, if a bureau is used, check the records of payments.	Payroll is handled by SG Payroll and detailed reports are received electronically. Employees are able to access their payslips online.	1
Check end of year returns or, if a bureau is used, check that the documentation is in order.	All done by the payroll bureau. Reports are received electronically.	1
Are pension requirements properly met?	All employees are members of LGPS, and monthly reports are produced as part of the payroll. The Council agreed the new contributions for 2023/4-2025/26 at the Council meeting on the 17 th January 2023	1

H. Asset and investments registers were complete and accurate and properly maintained.

Does the Council have an Asset Register and is it regularly maintained?	The Asset Register is kept on Everything I Own. All relevant purchases over £150 are added.	1
Ensure assets purchased during year (see minutes) are recorded	The new Football goals Bacs payment B2197 were checked against the register.	1
Do asset insurance values correspond to values in the asset register?	Yes, these are reasonable. The replacement cost of the items is covered.	1

I. Periodic bank account reconciliations were properly carried out during the year.

Check for regular (monthly / quarterly) bank reconciliations for all accounts	Regular monthly bank reconciliations are prepared and reported at a meeting. The reconciliations have been signed by the independent councillor appointed 7 th February 2023 agenda item 10.3. He reviewed and checked from the 1 st April 2022.	1
Are reconciliations accurate and do they contain no unexplained items?	No issues.	1

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 audit trail from underlying records and were appropriate debtors and creditors were properly recorded.

Are year-end accounts produced on the correct basis R&P or I&E)?	I & E	1
Verify accounts to cash book	The accounts were verified to the cash book, bank reconciliation and bank statements.	1

Signed

Date 4th July 2023

Internal Audit Check

Cambourne Town Council – y/e 31 March 2023

Is there an audit trail from underlying financial records to the accounts? (I&E only)	Yes.	1
Verify debtors and creditors (I&E only)	A schedule of debtors presented, there were no yearend creditors.	1
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”)		
Did the Council satisfy this requirement?	N/A	
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.		
Check evidence of this.	Information appears on the website and is up to date.	1
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).		
Check evidence of this.	The correct notice was posted on the Council’s website and noticeboards on 27 th June 2022 and was approved at the Council meeting held on the 21 st June 2022 minute 3.4.	1
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).		
Check evidence of this.	The correct notice was posted on 28 th September 2022	1
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.		
Verify this was the case.	N/A	

Levels of assurance: 1 – high, 2 – substantial, 3 – limited, 4 – minimal, n/c – not covered at this visit

Ruth Betson
Internal Audit Report

Signed

Date 4th July 2023

CAMBOURNE TOWN COUNCIL

STATEMENT OF INCOME AND EXPENDITURE FOR THE FINANCIAL YEAR 2022/2023

The Council was Incorporated on 19th March 2004 under the Parish Council of Cambourne Order 2004
by South Cambridgeshire District Council

INCOME	2021-2022 £	2022-2023 £	Previous years adjustments £	Current years adjustments £	I+E	£	Notes on compilation from the receipts and payments account
Precept	551,700.00	582,895.00	0.00	0.00	582,895.00		582,895 Square 2
Balance carried forward	811,864.31	671,793.75	0.00	0.00	671,793.75		
Balance in Petty Cash	112.98	102.78	0.00	0.00	102.78		
Total balance carried forward	811,977.29	671,896.53			671,896.53		671,897 -103 Petty Cash
Receipts							671,794 Square 1
Allotments	2,498.60	2,273.91	0.00	-947.46	1,326.45		Receipts in advance
Community Buildings	44,268.62	57,760.95	-168.00	2,587.75	60,180.70		Debtors
			0.00	0.00	0.00		Receipts in advance
MUGA and Sports Pitch rental	61,883.38	66,359.89	0.00	0.00	66,359.89		Debtors
			0.00	0.00	0.00		Receipts in advance
Grant for youth	0.00	0.00	0.00	0.00	0.00		Debtors
Burial Ground	1,640.00	1,290.00	0.00	0.00	1,290.00		
Maintenance for transferred land	0.00	6,374.13	-6,374.13	3,187.06	3,187.06		Debtors
Maintenance	8,759.53	11,777.00	-126,045.00	141,214.17	26,946.17		Debtors
Miscellaneous	149,434.05	220,532.75	0.00	0.00	220,532.75		Debtors
Trailer Park	9,220.85	9,905.82	0.00	0.00	9,905.82		Debtors
			0.00	0.00	0.00		Receipts in advance
Sport Pavilions	14,891.71	14,588.23	-249.00	0.00	14,339.23		Debtors
			0.00	0.00	0.00		Receipts in advance
Capital Works	479,423.71	90,129.39	0.00	0.00	90,129.39		
Cambourne Parish Energy Fund	6,063.24	6,928.35	0.00	0.00	6,928.35		

Signed

Date 4th July 2023

Lease of Land	0.00	0.00	0.00	0.00	0.00
Section 106 Funding	0.00	396,927.47	-403,127.10	8,843.00	2,643.37
Bank interest	25.71	497.61	0.00	0.00	497.61
TOTAL RECEIPTS	2,141,673.71	2,140,034.25	-535,963.23	154,884.52	1,758,955.54

504,267 Square 3
504,267

Expenditure	2021-2022	2022-2023			
	£	£			
Employees	465,211.48	520,715.72	0.00	0.00	520,715.72
Loan Repayment	33,905.67	0.00	0.00	0.00	0.00
Financial	50,008.65	59,346.08	14,282.41	-18,567.68	55,060.81
Grant (Section 137)	0.00	0.00	0.00	0.00	0.00
Grant	1,400.00	1,300.00	0.00	0.00	1,300.00
Youth Support Grant	30,000.00	30,000.00	0.00	0.00	30,000.00
Community Development Grant	11,675.05	14,498.74	0.00	0.00	14,498.74
Art Development Grant	0.00	1,191.73	0.00	0.00	1,191.73
Sport Development Grant	5,102.80	1,894.66	0.00	0.00	1,894.66
Parish office	27,125.51	22,817.29	0.00	0.00	22,817.29
Health & Safety, Training & Conferences	690.74	2,107.73	0.00	0.00	2,107.73
Cemeteries	1,034.23	898.20	0.00	0.00	898.20
Allotments	976.32	1,203.30	0.00	0.00	1,203.30
Public Open Spaces & Play Areas	72,743.27	54,749.28	0.00	0.00	54,749.28
Sports Services	33,820.51	43,394.32	0.00	0.00	43,394.32
Community Centre	117,912.98	79,528.45	0.00	0.00	79,528.45
Youth Building	0.00	5,680.88	0.00	0.00	5,680.88
Trailer Park (Section 137)	7,273.93	6,560.15	0.00	0.00	6,560.15
Sports Pavilions	40,330.47	33,539.44	0.00	0.00	33,539.44
Capital Schemes	920,269.36	490,560.88	0.00	0.00	490,560.88
Section 106 funding	0.00	0.00	0.00	0.00	0.00
Cambourne Parish Energy Fund	84.96	96.70	0.00	0.00	96.70
VAT	71,207.88	120,394.50	0.00	0.00	120,394.50
TOTAL EXPENDITURE	1,890,773.81	1,490,478.05	14,282.41	-18,567.68	1,486,192.78

Prepayments Insurance &
Subscriptions

520,716 Square 4
0 Square 5

965,477 Square 6

VAT	0.00	0.00			
RECEIPTS LESS PAYMENTS	250,899.90	649,556.20			272,762.76
Previous years adjustment	-129,351.79	-550,245.64			
Balance Carried Forward, Monies held in Bank as at 31st March 2018	121,548.11	99,310.56			272,762.76

272,763 Square 7

Signed

Date 4th July 2023

12-17

Balance in Petty Cash	112.98	102.78	102.78
Total Cash and Investments	121,661.09	99,413.34	272,865.54

99,413 Square 8

CHECK CALCULATION

Balance carried forward	671,906.73	272,865.54
Cash	121,661.09	99,413.34
Debtors	126,462.00	143,801.92
Receipts in advance	409,501.23	11,082.60
Creditors	0.00	0.00
Prepayments	14,282.41	18,567.68
Stock	0.00	0.00
Provisions	0.00	0.00
VAT	0.00	0.00
	671,906.73	272,865.54
Check	0.00	0.00

Signed by

Chairman

Clerk

Date

Signed

13-17

Date 4th July 2023

CAMBOURNE TOWN COUNCIL
BANK RECONCILIATION AT 1st April 2023

Prepared by John Vickery Parish Clerk and RFO 02/02/2023

Total Receipts of the Council up to 31st March 2023	1,542,044.90
Total Receipts of the CPEF up to 31st March 2023	1,276,993.29
Total Payments by the Council up to 31st March 2023	1,508,246.90
Total Payments by the CPEF up to 31st March 2023	1,211,480.73

Balance	A	99,310.56
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Barclays Bank PLC

Account No

93936082

Statement from Bank dated 1st April 2023	1,369.20
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Account No

90496049

Statement from Bank dated 1st April 2023	1,836.57
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Account No 23365964 CPEF

Statement from Bank dated 1st April 2023	65,512.56
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Total	108,718.33
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Unpresented cheques at 31st March 2023

Barclays

B2481	600.00
B2482	89.98
B2483	129.45
B2484	407.00
B2485	450.00
B2486	65.42
B2487	900.00
B2488	24.60
B2489	261.68
B2490	6,997.20
B2491	120.00
B2492	103.37
B2493	147.17
B2494	45.00
B2495	40.80

TOTAL	10,381.67
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Unrecorded income at 31st March 2023

TOTAL	973.90
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Balance	B	99,310.56
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Check	A-B	-	0.00
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Petty Cash	Total	102.78
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Balance including Petty Cash	Total	99,413.34
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Signed

Chairman

Clerk

Date

Independent Councillor Check

Date

Signed

Date 4th July 2023

Smaller authority name: **Cambourne Town Council**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED
ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

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

NOTICE	NOTES
<p>1. Date of announcement Friday 23rd June 2023 (a)</p> <p>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.</p> <p>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 2023, these documents will be available on reasonable notice by application to:</p> <p>(b) John Vickery, Cambourne Town Clerk and RFO, Town Office, Cambourne Community Centre, Cambourne. CB23 6GW. Telephone number 01954 714403. Email clerk@cambourneparishcouncil.gov.uk</p> <p>commencing on (c) Monday 26th June 2023</p> <p>and ending on (d) Tuesday 8th August 2023</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> • 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. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>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:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD sba@pkf-l.com</p> <p>5. This announcement is made by (e) John Vickery, Town Clerk and RFO</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(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</p> <p>(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</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

Signed

Date 4th July 2023

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

Signed

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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 <i>Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return</i> .
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