WHAT EXEMPT PARISH MEETINGS NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 require that:

1) The statement of accounts prepared by the authority (i.e. the Annual Governance & Accountability Return (AGAR) Form 2PM), 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, during a period of 30 working days set by the smaller authority (i.e. the parish meeting) and including the first 10 working days of July.

2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.

3) The Chair must, on behalf of that authority, publish (**which must include publication on the authority's website where the parish meeting has a website**):

   a) the Accounting Statements (i.e. Section 2 of the AGAR Form 2), accompanied by:

      i) a declaration, signed by that officer to the effect that the statement of accounts will not be audited on account of that authority's self-certified status as exempt, unless either a request for an opportunity to question the auditor about the authority's accounting records under section 26(2) or an objection under section 27(1) of the Act, results in the involvement of the local auditor;

      ii) the Annual Governance Statement (i.e. Section 1 of the AGAR Form 2PM); and

      iii) the Certificate of Exemption (i.e. Page 3 of the AGAR Form 2PM); and

   b) a statement that sets out—

      i) the period for the exercise of public rights;

      ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;

      iii) the name and address of the local auditor;

      iv) the provisions contained in section 25 (inspection of statements of accounts etc), section 26 (inspection of documents etc) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

HOW DO YOU DO IT?

1) You will meet statutory requirements if you fully and accurately **complete the notice** of public rights pro forma in this document, and if the parish meeting has a website, **publish the following documents** on the website, the day before the public rights period commences. It the parish meeting has no website, the following documents must simply be displayed in the local area for 14 days:

   a) the approved Sections 1 and 2 of Form 2PM of the AGAR; and

   b) the completed Notice of Public Rights and Publication of Annual Governance & Accountability Return (Exempt Authority). Please note that we have pre-completed it with the following suggested dates: Wednesday 3 June – Tuesday 14 July 2026. (The latest possible dates that comply with the statutory requirements are Wednesday 1 July – Tuesday 11 August 2026); and

   c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

Where the authority has answered 'No' to any assertions on Section 1, as stated on the face of Section 1 of the AGAR, a sufficiently detailed explanation of the reasons must be published with the AGAR on the authority's website.