

HARTING PARISH COUNCIL

Minutes of the meeting of the **Finance Committee** held at **6.00 pm** on **Tuesday 1 June 2021**

The meeting was held via Zoom video link.

Present: Mr Bonner (Chairman), Mrs Bramley, Mr Johnson Hill, Mr Miller, Mr Palmer and Mr Shaxson.

In attendance: Trish Walker, Parish Clerk

1. Apologies for Absence: Mrs Gaterell.

2. Declarations of Interest: None

3. Minutes from Meeting held on 10 March 2021

The minutes were agreed by the members and will be signed in due course.

4. Fingerposts

It was noted the North Lane fingerpost, previously agreed for refurbishment by the Council, was found to be in a worse state than anticipated. The contractor had visited to assess the fingerpost and had found the rod securing the finial had completely rusted through leaving the post in a dangerous state. The finial was removed from the site. The additional works required have been assessed and the revised quote is £1640, this being £390 more than the original price.

The committee discussed the issue and it was agreed the Council chairman and the Responsible Finance Officer (RFO) would agree to the work going ahead in accordance with section 4.1 of the Financial Regulations. This will be notified to Council members and to the June Council meeting.

It was noted a meeting was being organised with WSCC and the WSALC Chairman to try and clarify the responsibility for the future maintenance of traditional fingerposts.

The following proposal was agreed:

The members agreed to report to the Council that the cost of the North Lane fingerpost had increased by £390 to £1640 as a result additional work to the finial fixings and that the Council Chair and the RFO have agreed this increase in accordance with section 4.1 of the Financial Regulations.

5. Internal Audit

The members noted that the Internal Audit had been completed by White, Wallis and Co Ltd.

6. Annual Statements and Annual Governance and Accountability (AGAR) returns 2019/20

The members considered the AGAR and associated accounting statements and agreed they should be presented to the Council on 24 June 2021 for approval.

See Appendix A for the following documents:

- Budget Statement to 31 March 2021
- Income and Expenditure Statement to 31 March 2021
- Balance Sheet as at 31 March 2021
- Bank reconciliation at 31 March 2021
- AGAR returns for the year ending 31 March 2021
- Notice of public rights

The following proposal was agreed:

The members agreed to report to the Council that have considered the annual accounting statements and recommend them for adoption.

7. Asset review

The Asset Review Working Group had met and logged and checked all the Council assets. The review has identified an understatement of the assets on the insurance statements and the following required changes have been notified to the insurers:

Gates and fences £15k

Mowers and machinery to increase from £465 to £12k

Playground equipment £60k

Street furniture ton increase from £3k to £17k.

This means the quoted insurance renewal value has increased to £1053.44 for the period 1 June 2021 to 31 May 2022.

The review also identified several benches in need of maintenance and repair. The clerk will requests some quotes for the potential repairs or replacements.

It was noted the Rector was checking the insurance for the War Memorial with the PCC insurers.

It was agreed the correct wording will be investigated for a possible notice in the car parking area to warn people they park at their own risk.

The following proposal was agreed:

That the committee agree to report to the Council that a full review of the asset register has been completed and has identified:

- an understatement of assets in the Council insurance schedule which has been addressed in the insurance renewal due 1 June 2021*
- necessary maintenance is required to some items of street furniture and quotes will be gathered for future consideration.*

8. Insurance

The Parish Council pays three insurance policies per annum:

- Council insurance and public liability
- Harting Community Hall (paid as grants on behalf of the Trustees who review the Insurance requirements each year)

- iii. War Memorial Playing Fields (paid as grants on behalf of the Trustees who review the Insurance requirements each year)

The Council insurance schedule had been reviewed as part of the Asset Review, see agenda item 7 above.

The schedules for the Community Hall and the War Memorial Playing Field had been reviewed at their renewal dates in the previous year and will be further reviewed as they become due.

The following proposal was agreed:

that the Committee agree to report to the Council that they have reviewed the insurance schedules and that the Council schedule has been updated to include the correct valuations for all the Council assets.

9. Review of Finance Committee Terms of Reference

The members reviewed the Finance Committee Terms of Reference and the following amendment was suggested:

That the following sections of paragraph 2 should be removed as they have become the responsibility of the Aims and Objectives Advisory Committee:

- *Advise the Council on Health & Safety and Risk Management:*
 - *To review the H&S Policy and the Risk Management Strategy annually in advance of the Council's annual meeting and make recommendations to that meeting accordingly*
 - *To ensure individual risk assessments have been reviewed, and if necessary revised, by the responsible committee/person at least every six months; to discuss all assessments, whether revised or not, at scheduled meetings, and to report the findings to the next Council meeting, getting the Council's approval for revisions as necessary*

The following proposal was agreed:

The members agree the amendment and that the revised Finance Committee Terms of Reference should be reported to the Council for approval

10. Financial Regulations

The Financial Regulations were reviewed, and it was considered that no amendments were necessary. It was noted an amendment may be needed when the online banking goes live, however the procedures for this will be covered by a policy.

The following proposal was agreed:

The members agreed to report to the Council that the Financial Regulations have been reviewed.

11. Budget process 2022/2023

The budget will need to be prepared by the Finance Committee in sufficient time to be considered at the full Council meeting on 18 November 2021.

Each committee is asked to provide a breakdown of proposed projects for the forthcoming financial year. The information is then collated along with the other standard costs and the annual budget requirement and precept request is agreed.

It was the clerk would contact the various committees and ask them to provide budget requests for the financial year 2022/23 by 30 September 2021.

12. Staff and Council subscriptions

There are currently two subscriptions paid to WSALC, NALC. These subscriptions are necessary to the Parish Council as the associations provide useful advice and information.

It was agreed that the SLCC (Society of Local Council Clerks) membership currently paid by the clerk should be refunded and backdated as this membership was very useful to the Council. The clerk will gather the appropriate documentation.

The following proposal was agreed:

The members agreed to report to the Council that they agree the subscriptions should be retained at the current level and that the clerk should be refunded for any SLCC membership costs

13. Items for the next meeting

2022/23 budget

Precept requirement for 2022/23

Grants for 2022/23

Financial impact of potential changes to the Hall management

14. Date of next meeting

The next meeting will be arranged for October 2021, details to be arranged.

The meeting closed at 6.45pm

Appendix A

Harting Parish Council Budget Monitoring Year ending 31st March 2021

Report dated: 31-Mar-21

<u>Budget</u>		<u>Year to date</u>	<u>Difference</u>
	<u>Income:</u>		
53,100.00	Precept	53,100.00	-
	Insurance claims	1,460.00	- 1,460.00
	Sale of timber	2,666.16	- 2,666.16
	Grants	1,000.00	- 1,000.00
	Interest	-	-
	Sundries	1,695.79	- 1,695.79
	Donations	-	-
	Tree Council grant	28,960.92	- 28,960.92
<u>53,100.00</u>		<u>88,882.87</u>	- <u>35,782.87</u>
	<i>plus VAT</i>	<i>6,809.35</i>	
-	<i>Total to match bank rec</i>	<i>95,692.22</i>	
	<u>Expenditure:</u>		
12,000.00	Staff salary	11,742.23	257.77
6,800.00	Administration	6,397.62	402.38
450.00	Subscriptions/memberships/trai	415.51	34.49
5,000.00	Capital expenditure	700.00	4,300.00
15,250.00	Maintenance	11,987.45	3,262.55
3,950.00	Grants	5,763.83	- 1,813.83
	Insurance claims	1,460.00	- 1,460.00
	Tree Council expenditure	28,875.45	- 28,875.45
5,150.00	Contingency		5,150.00
b/f	Specific funding	spent	bal
- 795	WMPF grant	2,250.00	- 795.00
4,916	HCH Grant	2,250.00	4,916.00
1,820	Operation Watershed	-	1,820.45
	Tree Council grant		85.47
<u>53,100.00</u>		<u>71,842.09</u>	
	<i>VAT payments</i>	<i>6,746.73</i>	
	<i>debtors recovered</i>	<i>795.00</i>	
	<i>creditors paid</i>	<i>5,566.00</i>	
	<i>closing accruals</i>	<i>16,452.00</i>	
	<i>Total spend to match bank rec</i>	<i>66,907.82</i>	
-	<i>Surplus/(Deficit) for the year</i>	<i>17,040.78</i>	

Harting Parish Council

General Fund
Year ending 31st March 2021

<u>Year</u>		<u>31 March 2021</u>
<u>2019/20</u>		<u>2020/21</u>
	<u>Income:</u>	
43,100.00	Precept	53,100.00
-	Insurance claims	1,460.00
-	Grants	1,000.00
1,250.30	Donations	-
4,639.36	Sale of timber	2,666.16
-	Sundries	1,695.79
-	Interest	-
	Tree Council grant	28,960.92
48,989.66		88,882.87
	<u>Expenditure:</u>	
10,167.06	Staff salary	11,742.23
255.60	Staff expenses	216.00
12,262.16	Administration	6,181.62
401.35	Subscriptions/memberships/training	415.51
27,737.66	Capital expenditure	700.00
-	Tree Council expenditure	28,875.45
5,899.58	Maintenance	11,987.45
400.00	S 137 payments	400.00
7,810.43	Grants	9,863.83
-	Insurance claims	1,460.00
64,933.84		71,842.09
-	15,944.18 Surplus/(Deficit) for the year	17,040.78
46,943.35	General Fund B/fwd.1st. April 2020	34,209.08
3,209.91	Youth Club funds transferred to general funds	-
1,073.11	Ponds	1,073.11
1,820.45	Operation Watershed closing balance	1,820.45
34,209.08	General fund closing balance	51,249.86

Signed.....date.....
Chairman

Signed.....date.....
R.F.O.

Harting Parish Council

31 March 2020		Balance sheet as at	31 March 2021
	1,754.05	Debtors (VAT)	896.43
	-	Prepayments	-
		<u>Bank Balances:</u>	
40,914.59		HSBC current account	69,698.99
	40,914.59		69,698.99
	<u>42,668.64</u>		<u>70,595.42</u>
<u>5,566.00</u>		Creditors (Audit fees, woodland, laptop)	<u>16,452.00</u>
	5,566.00		16,452.00
	<u>37,102.64</u>	Net Assets	<u>54,143.42</u>
Represented by:-			
		<u>Ponds reserve</u>	
1,073.11		Opening balance	1,073.11
-		Interest received	-
		Less Payments	-
	1,073.11	Pond reserve (held in general bank account)	1,073.11
	1,820.45	Operation watershed balance	1,820.45
	34,209.08	<u>General Fund</u>	51,249.86
	<u>37,102.64</u>		<u>54,143.42</u>

Signed.....date.....
Chairman

Signed.....date.....
R.F.O.

Harting Parish Council

Bank reconciliation

<u>Date</u>	<u>Notes</u>	<u>Income</u>	<u>Expenditure</u>	<u>Balance</u>
01-Apr-20	HSBC current account			40,914.59
	Opening Balance			40,914.59
		95,692.22	66,907.82	
	Closing cash book balance			<u><u>£69,698.99</u></u>

Reconciliation Statement as at

31 March 2021

Per Bank:	HSBC current account	74,560.54
		<u><u>£74,560.54</u></u>

Plus: Outstanding receipts

_____ - _____

Less: Outstanding cheques -

100686	Mr A Shaxson	49.90	
100689	HMRC	108.39	
100690	Mrs A Harris	21.36	
100693	Cancelled cheque	0.00	
100694	Mill Farm Plants	140.40	
100695	Mill Farm Plants	4441.50	
100696	Kent, Surrey & Sussex Air an	100.00	4,861.55
			<u><u>69,698.99</u></u>

Proof	0.00
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Chairman: Signed..... date.....

Non bank signat Signed..... date.....

RFO: Signed..... date.....

Annual Internal Audit Report 2020/21

ENTER PUBLICLY AVAILABLE NAME OF AUTHORITY Harting Parish Council

ENTER PUBLICLY AVAILABLE WEBSITE ADDRESS harting-pc.gov.uk/

During the financial year ended 31 March 2021, 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 2020/21 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.			No PETTY CASH TRANSACTIONS.
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 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")			✓
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			✓
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations. (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2019/20 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

Name of person who carried out the internal audit

28/05/2021 04/06/2021 05/06/2021 PETER JAMES WHITE.

Signature of person who carried out the internal audit

Peter J. White

Date 05/06/2021

*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 2020/21

We acknowledge as the members of:

ENTER Harting 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 2021, that:

	Agreed		*Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
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.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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
			<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

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

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS
harting-pc.gov.uk/

Section 2 – Accounting Statements 2020/21 for

ENT Harting Parish Council

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	53047	37103	<i>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.</i>
2. (+) Precept or Rates and Levies	43100	53100	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	5890	35782	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	10423	11958	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	54511	59884	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	37103	54143	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	40915	69699	<i>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.</i>
9. Total fixed assets plus long term investments and assets	815743	829343	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
		✓	<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2021 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

SIGNATURE REQUIRED

Date

DD/MM/YY

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

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2020/21

In respect of

ENTER NAME OF AUTHORITY
Harting Parish Council

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2020/21

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2020/21

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature


SIGNATURE REQUIRED

Date

DD/MM/YY

**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)**

NOTICE	NOTES
<p>1. Date of announcement <u>Thursday 24th June 2021</u>(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 2021, these documents will be available on reasonable notice by application to:</p> <p>(b) Trish Walker- Clerk and RFO The Old Post Office South Harting 01730 825201 clerk@harting-pc.gov.uk</p> <p>commencing on (c) <u>Friday 25th June 2021</u></p> <p>and ending on (d) <u>Friday 6th August 2021</u> [30 working days after (c) above]</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> <div style="display: flex; align-items: center; justify-content: center;">  <div style="margin-left: 10px;"> <p>MOORE</p> </div> </div> <p>Moore (Ref RD/hd) Rutland House, Minerva Business Park, Lynch Wood, Peterborough PE2 6PZ</p> <p>5. This announcement is made by (e) Trish Walker – 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>