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Hever Parish Council 
NOTICE OF PUBLIC RIGHTS AND PUBUCATION 
OF UNAUDITED ANNUAL GOVERNANCE & 
ACCOUNTABILITY RETURN 
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 
Local Audit and AccountabiliO' Act 2014 Sections 26 and 27 
The Accounts and AuditR 2015 2015/234 
NOTICE 
1. Date of announcement _F riday 17tn June 2022 
Z Each year the smdler authority's Annual Governance and Accountülity 
Return (AGAR) needs to be by an external auditor by 
Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has ben 
published with this notice. As it has yet to be revieæd by the 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, and other documents relating 
to those records must be made available for inspection by any person 
interested. For the year ended 31 March 2022, these documents willbe availd)le 
on reasonable notice by application to: 
(O) _Rachael Turner, Clerk andResponside Financial Officer 
email: clerk@heverora 
telephone 07784912645 
commencing on (c) _Monday 20tn June 2022 
and ending on (d) F riday 29tn July 2022 
3. Local govemment electors and their representatives also have: 
The oppoltunity to question the appointed audtor about the accourting 
records, and 
The right to make an objection which concerns a matter in respect of which 
the appointed auditor could ether make a public interest repoll or apply to 
the coun for a declaration that an item of account un13MuL Written notice 
of an objection must first Oe guen to the audtor and a copy sent to the 
smaller 
The appointed audtor can Oe contacted at the address in paragraph 4 below for 
this purpose between the above dates onty. 
The smaller authority's AGAR is subject to 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 (Rep. SBA Team) 
15 West-ferry Circus 
Canary Whart 
London E144HD 
(sba@okf-l.com) 
5. This announcement is nwle by (e) _R. Turner, Cle* and Responsible 
Financial Officer 
NOTES 
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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 
e 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 Aud it Requlations 2016 also cove r the duties, responsibilities and rights of smaller 
authorities, other organisatlons 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 areato 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 authorityform part of its running costs. 
Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council 
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 
nts, or that include personal information (Section 26 (6) — (10) of the Act explains what is meant 
by personal information). You cannot inspect informaton 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. 
en 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 publc, including advertising this on their 
website, that the accounting records and related documents are available to inspect. ay 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 ofinspection 
during which all smaller authorities' accounting records are available to inspect This will be 1-14 July 
2022 for 2021/22 accounts. The advertisement must set out the dates of the period for the exercise of 
public rights, how you can communicate to the smaller authoritythat 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. Ifyou are a local elector, your rightto ask questions of the external audtor is enshrined in law. 
However, while the audtor will answer your questions where possible, they are not always obliged to 
so. For example, the question might be better answered by another organisation, require 
investigation beyond the auditor's remit, or nvolve dispropoltionate cost (which is borne by the local 
payer). Give your smaller authority the opportunity first to explan 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 scHJn 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 riqhts durinq which vou mav ask the auditor questions, which here  means formally asking questions under the Act. You can ask someone to represent you when asking 
the e)dernal aud itor qu estons_ 
Before you ask the external auditor any questions, inspect the accounting records fully, so you know 
what they contaim Please remember that cannot formally ask questions, under the Act, after the 
end of the periodfor 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 rig ht to make objections at audit 
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 authoritys 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 objectto and why you thinkthe temls 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 objectiom 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 authoritys 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 e)dernal auditor should make a public interest 
report 
er than it must be in writing, there is no set formatfor objecting. You can only ask the e)dernal 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' Advce Bureau, local Law Centre or 
to your solictor_ Smaller authorities, and so local taxpayers, meet the costs of dealing with questions 
and objections. In deciding whetherto take your objection forward, one of a series offactors 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 
frwolous or vexatious, or ifit 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 payfor 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 Notce of Pubic Rights and 
Publication of Unaudited Annual Governance & 
Accountability Re tum _ 