

**Signature redactions are for the names of the Chair - L Redding and Clerk D Hill**

**Name of Smaller authority: PUXTON PARISH COUNCIL**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION  
OF ANNUAL GOVERNANCE & ACCOUNTABILITY  
RETURN (EXEMPT AUTHORITY)**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026**

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p><b>1. Date of announcement</b> <b>Tuesday 16th June 2026</b> (a)</p> <p><b>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor’s review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it 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 2025, these documents will be available on reasonable notice by application to:</b></p> <p>(b) <b>Don Hill - Parish Clerk</b> <b>clerk@puxtonparishcouncil.org.uk</b></p> <p>commencing on (c) <b>17th June 2026</b></p> <p>and ending on (d) <b>29th August 2026</b></p> <p><b>3. Local government electors and their representatives also have:</b></p> <ul style="list-style-type: none"> <li>The opportunity to question the appointed auditor about the accounting records; and</li> <li>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.</li> </ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p><b>4. The smaller authority’s AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</b></p> <p><b>BDO LLP</b> Arcadia House Maritime Walk Ocean Village Southampton SO14 3TL ✉ councilaudits@bdo.co.uk</p> <p><b>Don Hill</b> <b>Clerk to the Council &amp;</b> <b>Responsible Financial Officer</b></p> <p><b>5. This announcement is made by (e)</b> _____</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>

## 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 1-14 July 2025 for 2024-25 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**

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.

<p>For more detailed guidance on public rights and the special powers of auditors, copies of the publication <a href="#">Local authority accounts: A guide to your rights</a> are available from the NAO website.</p>	<p>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 &amp; Accountability Return</i>.</p>
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## Certificate of Exemption – AGAR 2025/26 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2026 and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015.

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2026 and a completed Certificate of Exemption is submitted no later than **30 June 2026** notifying the external auditor.

### PUXTON PARISH COUNCIL

certifies that during the financial year 2025/26, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2025/26                   **£12752**

Total annual gross expenditure for the authority 2025/26           **£6929**

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2022
- In relation to the preceding financial year (2024/25), the external auditor **has not**:
  - issued a public interest report in respect of the authority or any entity connected with it
  - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
  - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
  - commenced judicial review proceedings under section 31(1) of the Act
  - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either by email or by post (not both)**

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage\* before 1 July 2026.

**Signing this certificate confirms the authority will comply with the publication requirements.**

Signed by the Responsible Financial Officer

Date

09/04/2025

I confirm that this Certificate of Exemption was approved by this authority on this date

09/04/2025

Signed by Chair

Date

09/04/2025

as recorded in minute reference:

037/26 ii

Get

Telephone number

clerk@puxtonparishcouncil.org.uk

07774 125578

\*Published web address:

[puxtonparishcouncil.org.uk](http://puxtonparishcouncil.org.uk)

**ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2026. Reminder letters for late submission will incur a charge of £40 + VAT.**

# Annual Internal Audit Report 2025/26

PUXTON PARISH COUNCIL


ENTER PUBLIC PAGE ADDRESS [puxtonparishcouncil.org.uk](http://puxtonparishcouncil.org.uk)

During the financial year ended 31 March 2026, 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 2025/26 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. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			N/A
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 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")	✓		
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.	✓		
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 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
<b>P. (For local councils only)</b> 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

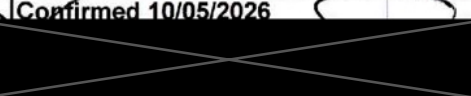
01/04/2026 09/05/2026 10/05/2026 PHILIP JOHN SMITH DITOR  
 Signature of person who carried out the internal audit  Date 09/05/2026

\*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).

**Puxton Parish Council Internal Audit Check List**

<b>Puxton Parish Council Internal Audit Report Covering the Year Prior to April 2026</b>				
<b>Internal Control</b>	<b>Test</b>	<b>Yes</b>	<b>No</b>	<b>Comments</b>
<b>Proper Bookkeeping</b>	Is the Cashbook maintained & up to date	x		
	Is the Cashbook arithmetically correct	x		
	Is the Cashbook regularly balanced	x		
<b>Standing Orders &amp; Financial Regulations adopted &amp; applied</b>	Has the Council formally adopted standing orders & financial regulations	x		NALC Model Adopted 5/20 & Agreed 3/26 Min 029/26 iv
	Has a Responsible Officer been appointed with specified duties	x		Clerk is appointed as per contract of employment
<b>Payment controls</b>	Have items or services above a set amount been competitively purchased	N/A		No items noted in review year
	Are payments in the cashbook supported by invoices, authorised & minuted			
	Has VAT on payments been identified, recorded & reclaimed	x		None reclaimed - Min value
	Is S137 expenditure separately recorded & within statutory limits	N/A		All claims under £100 are rejected
<b>Risk Management</b>	Does a scan of minutes identify any unusual financial activity		x	
	Do the minutes record the council carrying out an annual risk assessment for all appropriate activities and locations	x		Comprehensive Risk Review Report maintained See Web Site
	Is insurance cover appropriate & adequate	x		
	Are internal financial controls documented & regularly reviewed	x		
<b>Budgetary Controls</b>	Has the Council prepared an annual budget in support of its precept	x		Budget Agreed 1/26 Min 06/26 ii
	Is actual expenditure against the budget regularly reported to the Council	x		Regularly reviewed at PC Meetings
	Are there any significant unexplained variances from the budget		x	
<b>Income Controls</b>	Is income properly recorded & promptly banked	x		
	Does the precept recorded in the cashbook agree to the District Council's notification	x		
	Are security controls over cash adequate & effective	N/A		

### Puxton Parish Council Internal Audit Check List

Internal Control	Suggested Test	Yes	No	Comments
<b>Petty Cash Procedures</b>	Is all petty cash spent recorded & supported by VAT invoices or receipts			
	Is petty cash expenditure reported to each Council meeting			N/A
	Is petty cash reimbursement carried out regularly			
<b>Payroll Controls</b>	Do salaries paid agree with those approved by Council	x		
	Are other payments to the Clerk reasonable & approved by the Council	x		
	Has PAYE & NIC been properly operated by the Council as an employer			
	Auto enrolment process completed			
<b>Asset Controls</b>	Does the Council keep an asset register of all material assets owned	x		Loan to Puxton & Hewish VH recorded as LTI as repayment only due under certain conditions.
	Are the asset & investment registers up to date	x		Reviewed 03/26 - 29/26 iv
	Do asset insurance valuations agreed with those in the asset register	x		
<b>Bank Reconciliation</b>	Is there a bank reconciliation for each account	x		
	Is the bank reconciliation carried out regularly on receipt of statements	x		Regularly presented to Council
	Are there any unexplained balancing entries in any reconciliation			
<b>Year End Procedures</b>	Are year end accounts prepared on the correct accounting basis - Receipts/Payments or Income & Expenditure	x		
	Do accounts agree with the cash book			
	Is there an audit trail from underlying financial records to the accounts	x		
	Where appropriate have debtors & creditors been properly recorded			
		N/A		
<p><b>Based on my checks, carried out and reported as above, in my opinion the Council's accounts for the Financial Year 31st March 2026 have been well managed and present a fair and accurate picture of the Parish Council's activities.</b></p> <p><b>I have reviewed your adoption process in respect of Assertion 10, which includes the establishment of an IT Policy, and considered it to be in line with the requirements expected by the External Auditor.</b></p> <p>Confirmed 10/05/2026</p>				
				
Philip J Smith ACIS Cert ITCM - Internal Auditor for Puxton Parish Council				