

**ANNUAL ACCOUNTABILITY AND GOVERNANCE RETURN 2021/22**

1. The accounts for 2021/22 have been examined by the Council's internal auditors (Atkinsons) and approved. I have prepared the attached documents for the Annual Governance and Accountability Return.

**Annual Governance and Accountability Return**

2. Bishopstone falls within the category of smaller authority (gross income or expenditure below £25,000) which is exempt from submitting an Annual Return for an assurance review by external auditors. However, we do have to submit a signed "Certificate of Exemption" to the auditors and, nevertheless, complete all the required forms (set out below) and publish them on the village website (the auditors ask for the website address so that they can check that we have done this).

3. Attached to this note are copies of the:

- (a) Exemption Certificate which will need to be signed at the meeting on 12<sup>th</sup> May.
- (b) Internal Audit Report.
- (c) Annual Governance Statement.
- (d) Accounting Statements 2021/22.
- (e) additional tables required to be published with the rest of the Annual Return setting out:
  - a. significant variances (+/-15%) in income and expenditure between 2020/21 and 2021/22 and
  - b. reconciliation between the account balances, as shown in bank statements, and the balances as shown in the Accounting Statement (based on the Cash Book).
- (f) the up to date Fixed Assets Register.
- (g) the notice of the period for the exercise of public rights to view the accounts.

4. The only matter that I would draw to your attention concerns (e) a. – the statement of variances between income and expenditure in 2021/22 compared to 2020/21. As indicated, an explanation is required to be given for variations of more than 15% between 2020/21 and 2021/22. There are a number of these:

- (i) The level of the Precept in 2021/22 was reduced by 49% to pass on to Council Tax payers the benefit of the unexpected £10,000 Covid grant from Wiltshire Council in 2020/21;
- (ii) Receipts in 2021/22 were 67% lower than in 2020/21 because of the earlier Covid grant;
- (iii) Payments were up by 83% because of the investment in the Play Area and in a new SID.

I have previously drawn attention to the level of the “reserves” – the end year balance of the accounts - which should not be more than twice the annual precept. Under the accounting good practice guidance, authorities are discouraged from holding onto unused resources in their accounts. The balance of the accounts has significantly reduced in 2021/22 and it remains more than 2x the level of the precept only because the precept was 50% lower than normal. So I consider this is not a matter of concern.

### **Transparency Code for Smaller Authorities**

5. Regulations introduced in 2014/15 makes it a legal requirement under the “Transparency Code for Smaller Authorities” for all Parish Councils to publish information on a website. The information includes that in para 3 above. In addition it is a requirement to include:

- (i) details of all individual items of expenditure over £100 in 2021/22;
- (ii) a list of Councillors;
- (iii) details of land and building assets held.

A table on (i) is attached. Items (ii) and (iii) are set out on the village website.

### **RECOMMENDATIONS**

6. **Subject to any questions Councillors may have I recommend approval by separate resolutions:**

- (a) that the Certificate of Exemption be approved for signature;**
- (b) that the Annual Governance Statement 2021/22 be approved;**
- (c) that the Accounting Statements 2021/22 be approved;**
- (d) that the documents for publication under the Transparency Code for Smaller Authorities be approved;**
- (e) that Atkinsons be re-appointed as the Council’s internal auditors.**

Mike Ash  
Clerk and Responsible Finance Officer

April 2022

## Certificate of Exemption – AGAR 2021/22 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 2022, 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 2022 and a completed Certificate of Exemption is submitted no later than **30 June 2022** notifying the external auditor.

### BISHOPSTONE PARISH COUNCIL, WILTSHIRE

certifies that during the financial year 2021/22, 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 2021/22: **£8,511** PER AMOUNT £00,000

Total annual gross expenditure for the authority 2021/22: **£20,124** PER AMOUNT £00,000

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 **£200 +VAT** will be payable.

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

- The authority was in existence on 1st April 2018
- In relation to the preceding financial year (2020/21), 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 you are able to confirm that the above statements apply and that 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 2022.

**By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer

Date

SIGNATURE REQUIRED

DD/MM/YYYY

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

12/05/2022

Signed by Chairman

Date

SIGNATURE REQUIRED

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

bishopstoneclerk@btinternet.com

Telephone number

01722 781044

\*Published web address

www.bishopstone-salisbury.co.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 2022. Reminder letters incur a charge of £40 +VAT**

# Annual Internal Audit Report 2021/22

## BISHOPSTONE PARISH COUNCIL, WILTSHIRE

www.bishopstone-salisbury.co.uk ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2022, 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 2021/22 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.			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.			N/A
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 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")	✓		
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) 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 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.			N/A

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

09-04-2022

Name of person who carried out the internal audit

C. J. ATKINSON

Signature of person who carried out the internal audit

C. J. Atkinson

Date

09-04-2022

\*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 2021/22

We acknowledge as the members of:

BISHOPSTONE PARISH COUNCIL, WILTSHIRE

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 2022, 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>			

\*For any statement to which the response is 'no', an explanation must be published

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

12/05/2022

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

### Other information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>

www.bishopstone-salisbury.co.uk AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2021/22 for

### BISHOPSTONE PARISH COUNCIL, WILTSHIRE

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	20,054	29,365	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.
2. (+) Precept or Rates and Levies	9,746	5,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	10,553	3,511	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	0	0	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.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	10,998	20,124	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	29,365	17,752	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	29,365	17,752	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.
9. Total fixed assets plus long term investments and assets	74,373	90,325	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.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
			✓
			The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 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/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

A	B	C	D	E	F	G	H	L	M	N
1	<b>Explanation of variances – pro forma</b>									
2	Name of smaller authority: <b>BISHOPSTONE PARISH COUNCIL</b>									
3	County area (local councils and parishes): <b>WILTSHIRE</b>									
4	Insert figures from Section 2 of the AGAR in all <b>Blue highlighted boxes</b>									
5	Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:									
6	• variances of more than 15% between totals for individual boxes (except variances of less than £200);									
7	• New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the %, variation year on year;									
8	• a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).									
9										
10										
11	1 Balances Brought Forward	2020/21	2021/22	Variance	Variance			Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
12		£	£	£	%					
13		20,054	29,385	9,311	43					
14	2 Precept or Rates and Levies	9,746	5,000	-4,746	48.70%		YES			50% reduction in Annual Precept to reduce Council Tax bill during Covid.
15	3 Total Other Receipts	10,563	3,511	-7,042	66.73%		YES			2020/21 figure includes one-off £10,000 Covid Grant from Wiltshire Council.
16	4 Staff Costs	0	0	0	0.00%		NO			
17	5 Loan Interest/Capital Repayment	0	0	0	0.00%		NO			
18	6 All Other Payments	10,998	20,124	9,126	82.98%		YES			Capital investment - £11856 in Children's Play Area equipment, £2716 Speed Indicator Device.
19	7 Balances Carried Forward	29,355	17,752						VARIANCE EXPLANATION NOT REQUIRED	
20								YES	EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
21	8 Total Cash and Short Term Investments	0	0						VARIANCE EXPLANATION NOT REQUIRED	
22	9 Total Fixed Assets plus Other Long Term Investments and As	74,373	90,325	15,952	21.45%		YES			Addition of new Play Area equipment and SID.
23	10 Total Borrowings	0	0	0	0.00%		NO			
24										
25										
26										
27										
28										
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37										

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

	A	B	C	D	E	F	G	H	I	
1	<b>Bank reconciliation – pro forma</b>									
2	This reconciliation should include <b>all</b> bank and building society accounts, including short term investment accounts. It <b>must</b> agree to Box 8 in the column headed "Year ending 31 March 2022" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.									
3										
4										
5	Name of smaller authority:	Bishopstone Parish Council								
6										
7	County area (local councils and parish meetings only):	Wiltshire								
8										
9	<b>Financial year ending 31 March 2022</b>									
10										
11	Prepared by (Name and Role):	Michael Ash (Clerk/RFO)								
12										
13	Date:	09/04/2022								
14										
15							£	£		
16	<b>Balance per bank statements as at 31/3/22:</b>									
17		Current Account					4,519.7			
18		Reserve Account					13,233.1			
19										
20										
21										
22										
23										
24										
25								17,752.9		
26										
27	Petty cash float (if applicable)									
28								-		
29	<b>Less: any unpresented cheques as at 31/3/22 (enter these as negative numbers)</b>									
30										
31										
32										
33										
34										
35										
36										
37										
38								-		
39	<b>Add: any un-banked cash as at 31/3/22</b>									
40										
41										
42										
43								-		
44										
45	<b>Net balances as at 31/3/22 (Box 8)</b>							<b>17,752.9</b>		
46										



**BISHOPSTONE PARISH COUNCIL – SCHEDULE OF FIXED ASSETS**

<b>Ref No</b>	<b>Asset</b>	<b>Location</b>	<b>Date Acquired</b>	<b>Cost (£)</b>	<b>Removed</b>
1	2 Bus Shelters (wooden)	On C12 at Manor Farm and Recreation Field	1963 and 1964	132	
2	2 Metal and Wood Seats	Church Lane and Faulston Lane	1997	976	
3	Recreation Field	Broad Chalke Road, Bishopstone	2002	32,000	
4	Recreation Field fencing and gate		2002	1,397	
5	2 Notice Boards	Manor Farm bus shelter and recreation field	N/K	N/K	
6	Goalposts	Recreation Field	2003	700	
7	1 Bus Shelter (metal/glass)	On C12 opposite Pitts Lane	2004	3,700	
8	Swings	Recreation Field	2008	3,403	
9	Play Train	Recreation Field	2009	6,000	2019
10	1 Metal and Wood Seat	Recreation Field	2011	597	
11	Basketball court	Recreation Field	2015	4,500	
12	Play Tower and safety surface	Recreation Field	2016	8,412	
13	Stand-by Generator	Faulston House	2016	2,350	
14	3 Water Pumps	Faulston House	2016	874	
15	6 Two-way Radios	Lower Thatch, Flamstone Street	2016	290	
16	Sand bag filler	Faulston House	2016	481	
17	Bench	Footpath in The Alley	2017	487	
18	Defibrillator 1	Village Hall	2017	1,675	
19	Gang mower	Recreation Field	2017	800	
20	Radar Speed Sign with solar panel	Manor Farm, Church Lane	2017	2,843	
21	Play Trail and safety surface	Recreation Field	2019	8,756	
22	Group Swing	Recreation Field	2021	5,112	
23	Clamber Stack	Recreation Field	2021	8,780	
24	Defibrillator 2	Kiosk in Bus Stop by Pitts Lane	2021	2,060	
<b>Total March 2022</b>				<b>90,325</b>	

Smaller authority name: **BISHOPSTONE PARISH COUNCIL**

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**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 <u>announcement</u> <u>FRIDAY</u> 10<sup>TH</sup> JUNE 2022</b></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 2022, these documents will be available on reasonable notice by application to:</b></p> <p>(b) MICHAEL ASH (CLERK) Lower Thatch, Flamstone Street, Bishopstone SP5 4BZ 01722 781044 bishopstoneclerk@btinternet.com</p> <p>commencing on (c) <u>Monday 13 June 2022</u></p> <p>and ending on (d) <u>Friday 22 July 2022</u></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>PKF Littlejohn LLP (Ref: SBA Team)</b> 15 Westferry Circus Canary Wharf London E14 4HD (<a href="mailto:sba@pkf-l.com">sba@pkf-l.com</a>)</p> <p><b>5. This announcement is made by (e) Michael Ash (Clerk/RFO)</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>