

**ELTON PARISH COUNCIL, CHESHIRE**  
**NOTICE OF PUBLIC RIGHTS AND PUBLICATION**  
**OF UNAUDITED ANNUAL GOVERNANCE &**  
**ACCOUNTABILITY RETURN**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

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

**NOTICE**

**1. Date of announcement: Monday 3 June 2024**

**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.**

**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 2024, these documents will be available on reasonable notice by application to:**

Lara Jacob (Clerk/RFO)  
Elton Parish Council  
Elton Community Centre  
School Lane  
Elton CH2 4PU  
email – [parishclerk@eltonparishcouncil.co.uk](mailto:parishclerk@eltonparishcouncil.co.uk)  
T - 07871 614665

commencing on **Tuesday 4 June 2024**

and ending on **Monday 15 July 2024**

**3. Local government electors and their representatives also have:**

- 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.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

**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:**

**PKF Littlejohn LLP (Ref: SBA Team)**  
**15 Westferry Circus**  
**Canary Wharf**  
**London E14 4HD**  
([sba@pkf-l.com](mailto:sba@pkf-l.com))

**5. This announcement is made by Lara Jacob (Clerk/RFO)**