

## 9. Public rights

If your smaller authority had financial transactions in the year, you **must** arrange for the exercise of public rights **irrespective of whether your authority is claiming exemption from a review.**

You are asked to give a public assurance in assertion 4 of the Annual Governance Statement (AGS) that you have done this in accordance with statutory requirements. This assurance refers to the arrangements **during 2021/22**, i.e. in relation to the 2020/21 AGAR. Please see **Appendix 4** where we have set out common errors in respect of providing for public rights.

The statutory requirements for 2021/22 are as follows:

- The smaller authority must inform the electorate of a single period of 30 working days during which public rights may be exercised, by publishing the relevant Notice and Sections 1 & 2 of the approved AGAR **at least the day before** the period for public rights commences.
- The Notice **must not be** dated the same date as the first day of the 30 working days.
- Publishing means inclusion **on the authority's website\***. Publication on a notice board is not mandated but is good practice;
- The inspection period **must** include the first 10 working days of July, i.e. 1 to 14 July inclusive this year. In practice this means that public rights may be exercised:
  - at the earliest, between Wednesday 1 June and Thursday 14 July 2022 (there are bank holidays on 2 & 3 June 2022); and
  - at the latest, between Friday 1 July and Thursday 11 August 2022.
- If the period chosen does not comply with these statutory requirements above, we must report as such in Section 3 of the AGAR.

\* See section 4 for publication requirements for parish meetings without a website.

### Setting the period for the exercise of public rights

There are different Notices for those claiming exemption and those not; we have provided proforma templates on our [website](#) with a suggested inspection period. All authorities subject to a review must inform us as external auditor of the 30-working day period chosen whether it is our suggested period or alternative dates. The period we have suggested is between **Monday 13 June and Friday 22 July 2022** but if you are submitting an AGAR Form 3 or 3PM and these dates are not appropriate for your smaller authority, please notify us of the dates you have chosen when submitting your documentation for review. **Please do not count bank holidays on 2 & 3 June 2022 as part of the 30 working days.**

If an 'other' matter was raised on the external auditor report for 2020/21, the smaller authority must follow the instruction set out in that other matter when answering Assertion 4 of the 2021/22 AGS.

Guidance for electors and other interested parties entitled '*Local authority accounts: a guide to your rights*' explains provisions 25, 26 and 27 of the Local Audit and Accountability Act 2014 and is available on [our website](#). This **must** be published alongside the notice of public rights.

### Notifying us of the period for the exercise of public rights (authorities subject to review **only**)

Whilst it is the responsibility of the smaller authority to set the period for the exercise of public rights, when submitting your AGAR Form 3 and associated documentation, you **must** either confirm to us that the suggested dates have been adopted or inform us of the alternative dates selected. We have therefore also provided a proforma for you to complete and submit to us to enable you to meet this requirement of the Regulations.