middle level commissioners

and administered IDBs

Exercise of Public Rights

For completion of the Annual Governance Statement the authority (MLC or IDB) is required to confirm that:

We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.

In order to warrant a positive response to this assertation the authority needs to have taken the following actions in respect of the previous annual return:

Exercise of Public Rights: The authority provided for the exercise of public rights set out in Sections 26 and 27 of the Local Audit and Accountability Act 2014. Part 5 of the Accounts and Audit Regulations 2015 requires the Responsible Finance Officer (RFO) to have published including on the authority's website or other website:

- Sections 1 and 2 of the annual return
- A declaration that the status of the statement of accounts is 'unaudited;' and
- A statement that sets out details of how public rights can be exercised, as set out in Regulation 15(2)(b), which includes the period for the exercise of public rights.

External Auditors Review: A notice of the conclusion of the external auditor's limited assurance review of the annual return, together with relevant accompanying information, was published (including on the authority's website or other website) in accordance with the requirements of Regulation 16 of the Accounts and Audit Regulations 2015.

We also display the 'Local Authority Accounts – A Summary of Your Rights' with the notice.