**Notice of Objection to the 2023/24 Annual Governance & Accountability Return (AGAR) under Section 27 Local Audit and Accountability Act 2014**

Please provide all of the following information, you may choose to use this form.

**Name of authority:**

**Name and address of objector:**

**Email address of objector:**

**Date objection submitted to auditor:** DD/MM/YYYY

**Are you a registered elector of the authority?** YES / NO

**Are you objecting to an item of account you
believe to be unlawful?** YES / NO

**Are you objecting to a matter about which the
auditor could issue a Public Interest Report?** YES / NO

**Notes for completing this form**

Before completing this form, you should read the NAO publication [Local authority accounts: A guide to your rights (nao.org.uk)](https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2015/03/Council-accounts-a-guide-to-your-rights.pdf). The guide provides more information on the objection process.

You **must** also provide the authority to whose accounts you are objecting with a copy of this objection when you send it to the auditor.

You must send the notice to the authority’s external auditor during the 30-working-day period for the exercise of public rights. This period is set by the authority, so you will need to confirm the exact dates with the authority yourself. Please email this information to sba@pkf-l.com for the attention of Rebecca Plane (Head of Challenge).

The form is designed to help you summarise the key points of your objection. By providing a summary you will help the auditor determine whether they will consider your objection more quickly. At this stage, you do not need to provide all of the information/evidence you hold – once the auditor has determined whether they will consider your objection further, they may ask you for any further information you hold.

**If you are objecting to an item of account, please summarise the reasons why you believe the item to be unlawful, including any details of specific balances or amounts:**

Enter text here

**If you are objecting to a matter about which you would like the auditor to issue a Public Interest Report, please summarise the key points of the matter and explain why you think the auditor should bring this to the attention of the public. If possible, also indicate details of amounts involved:**

Enter text here