

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL
GOVERNANCE & ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2023

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

NOTICE

1. **Date of announcement 18th May 2026 (a)**
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 2021, these documents will be available on reasonable notice by application to:

(b) Naomi Crewe, Town Clerk of townclerk@todmorden-tc.gov.uk Tel 07923 257879

commencing on (c) **__Wednesday 3rd June 2026**

and ending on (d) **__Tuesday 14th July 2026**

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)

5. This announcement is made by (e) Nicola Pugh, Responsible Financial Officer