



**AUDIT OF ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026
NOTICE OF PUBLIC RIGHTS**

**Local Audit and Accountability Act 2014 – Section 25, 26, 27 and 28
Accounts and Audit Regulations 2015 – Regulations 9, 14 and 15
The Accounts and Audit (Amendment) Regulations 2022**

The production of the draft financial statements and the accounts were finalised on 24 June 2026 and signed off by the Chief Financial Officer. The accounts are available at: www.middevon.gov.uk

NOTICE is given that for 30 working days between 9am on 30 June 2026 to 4pm on 10 August 2026 (inclusive), excluding Saturdays and Sundays and Bank Holidays, any person interested may inspect and make copies of the accounting records of the Mid Devon District Council for the year ended 31 March 2026 and all books, deeds, contracts, bills, vouchers, receipts and other documents relating thereto. The accounts and other documents will be available for inspection by appointment only at the offices at which they are normally kept; application should be made via e-mail to corporatefinance@middevon.gov.uk.

NOTICE is also given that from 9am on 30 June 2026 to 4pm on 10 August 2026, excluding Saturdays and Sundays and Bank Holidays, at the request of a Local Government Elector for any area to which the accounts relate, the Auditor will give the Elector or his/her representative an opportunity to make written objections as to any matter in respect of which the Auditor could take action under Section 27 of the [Local Audit and Accountability Act 2014](#). The written notice of objection must state the facts on which the Elector relies, the grounds on which the objection is being made and particulars of:

- i) any item of account which is alleged to be contrary to law; and
- ii) any matter in respect of which it is proposed that the auditor could make a public interest report under section 24 of, and paragraph 1 of Schedule 7 to, the Act.

The written notice of objection must be addressed to the Auditor and a copy must also be sent to the Chief Finance Officer (S151) at the Council at the shown addresses below.

Auditor	Deputy Chief Executive (S151)
Craig Sullivan Bishop Fleming Audit Limited, Salt Quay House 4 North East Quay Sutton Harbour Plymouth PL4 0BN	Andrew Jarrett Phoenix House, Phoenix Lane Tiverton Devon EX16 6PP

A guide to your rights can be found at [Local authority accounts: A guide to your rights \(nao.org.uk\)](http://nao.org.uk).

The Public Inspection Protocols are set out overleaf.

Stephen Walford
Chief Executive

PUBLIC INSPECTION PROTOCOL

1 Legislative background

- 1.1 The Accounts and Audit Regulations 2015 (the Regulations) cite that the responsible financial officer for a local authority must make certain documents available for a period of 30 working days for inspection on reasonable notice at all reasonable times. These documents are listed in The Local Audit and Accountability Act 2014 (the Act)¹ as “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.”
- 1.2 The 30-working day period commences on the date announced in the Notice of Public Inspection, which is issued on the Council website each year alongside the draft Statement of Accounts.
- 1.3 It is important to note that local residents ultimately pay for the cost of an individual or group exercising their rights to inspect the accounting records, through officer time and use of resources. This public inspection protocol ensures that responses are provided to reasonable requests for information in line with the Act, the Regulations and the guidance.

2 Guidance

- 2.1 The National Audit Office (NAO) have issued guidance² (the guidance) to explain the rights of local residents or journalists in respect of inspecting the accounting records of a local authority in a responsible manner. The guidance states that acting reasonably means being responsible and specific about what you want to inspect.

3 Processing of Queries

- 3.1 The Council requests that all queries are sent by email (corporatefinance@middevon.gov.uk) or by post. A query is a request for an accounting record that is held by the council. The postal address is detailed on the Notice of Public Inspection.
- 3.2 As received, each query will be logged in the Public Inspection Log. This will include the date the query was received and who the query was received from. Each query will be assessed against this protocol. If the query is not considered to be in line with this protocol, then the query will be rejected with a reason.
- 3.3 We will aim to provide a response to each query within 5 working days. However, this is dependent on the query and the number of hours it takes to compile a response. If your query will not be responded to within 5 working days, we will let you know why and provide an estimated response time. This may be because we need to redact personal, confidential or commercially sensitive information from the response.
- 3.4 Queries received up to and including 4pm on the 30th working day of the public inspection period will be responded to. Any queries received after this date will not be responded to.

¹ <https://www.legislation.gov.uk/ukpga/2014/2/part/5/crossheading/public-inspection-etc-and-action-by-auditor>

² <https://www.nao.org.uk/wp-content/uploads/2022/08/Council-accounts-a-guide-to-your-rights.pdf>

- 3.5 The Council will require that any costs of making any copies of documents such as photocopies (charged at 10p per page) and for postage costs is paid prior to the release of any information.
- 3.6 The public also have the right to inspect accounting records. This will only be possible at Phoenix House, Tiverton. A timeslot where the accounting record will be made available will be offered. The timeslot will be a reasonable amount of time appropriate to the nature of the request. The public will need to ensure that they have methods of copying documents should they consider the timeslot insufficient or will need to pay the costs of copying.
- 3.7 If the requestor does not attend the allocated timeslot, then no further opportunities for public inspection will be offered.

4 Requests that are appropriate for Queries or Public Inspection

- 4.1 A query that requests more information, e.g. a transaction report, about a specific figure in the statutory accounts being audited (current year figures only).
- 4.2 A query requesting a reasonable sample of invoices relating to a specific figure in the statutory accounts being audited (current year figures only).
- 4.3 A query requesting contract information relating to a specific figure in the statutory accounts being audited (current year figures only).

5 Requests that are NOT appropriate for Queries or Public Inspection

- 5.1 A request from someone who is not a local resident (local government elector) or a journalist from a publication that is not recognised.
- 5.2 A query that relates to a different financial year than the one being audited.
- 5.3 A query where the information is already provided in the statutory accounts, e.g. disclosures in a note.
- 5.4 A query that does not relate to a specific figure in the statutory accounts being audited.
- 5.5 A query that is not part of the accounting records specified in the Act.
- 5.6 A request that exceeds the reasonable timescales in this protocol e.g. queries asking for a high volume of invoices or contracts.
- 5.7 A request for confidential personal data or commercially confidential information.
- 5.8 A query asking for information already made available on the Council's website.
- 5.9 A query relating to policies or processes followed by the Council, e.g. governance, procurement, risk.