

SOW & PENK INTERNAL DRAINAGE BOARD

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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

1) Date of Announcement: **25 June 2026**

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 2026, these documents will be available on reasonable notice by application to:

JBA Consulting
Clerk to the Board
Epsom House
Chase Park
Redhouse Interchange
Doncaster
DN6 7FE
Tel. 01302 337798 (option 1 then option 2)
email: accounts@shiregroup-idbs.gov.uk

between the hours of 8.30 a.m. and 5.00 p.m. on Monday to Friday.

Commencing on **Monday 29 June 2026**

and ending on **Friday 7 August 2026**

3) **Local 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 2024. 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: **Mark Joynes, Finance Officer, JBA Consulting (Clerk to the Board)**