

Councils' Accounts: A Summary of Your Rights

The basic position

By law any person interested has the right to inspect a parish council's or parish meeting's accounts. If you are entitled and registered to vote in local council elections then you (or your representative) also have the right to ask the appointed auditor questions about the council's accounts or object to an item of account contained within them.

The right to inspect the accounts

When your council has finalised its accounts for the previous financial year it must let you know that they are available for inspection. Giving your council reasonable notice of your intentions, you then have 20 working days to look through the accounting statements in the annual return and any supporting documents. By arrangement you will be able to inspect and make copies of the accounts and the relevant documents. You may have to pay a copying charge.

The right to ask the auditor questions about the accounts

You can only ask the appointed auditor questions about the accounts. The auditor does not have to answer questions about the council's policies, finances, procedures or anything else not related to the accounts. Your question must be about the accounts for the financial year just ended. The auditor does not have to say whether they think something the council has done, or an item in its accounts, is lawful or reasonable.

The right to object to the accounts

If you think that the council has spent money that they shouldn't have, or that someone has caused a loss to the council deliberately or by behaving irresponsibly, you can object to an item of account by sending a formal 'notice of objection' to the auditor at the address below. **The notice must be in writing.** In it, you must tell the auditor why you are objecting and what you want the auditor to do about it. The auditor must reach a decision on your objection. If you are not happy with that decision, you can appeal to the courts.

You may also object if you think that there is something in the accounts that the auditor should discuss with the council or tell the public about in a 'public interest report'. **You must give your reasons in writing** to the auditor at the address below and send a copy to the council. The auditor must then decide whether to take any action. The auditor does not have to, but usually will, give reasons for their decision and you cannot appeal to the courts. More information is available from the Audit Commission website (see box below).

You may not use this 'right to object' to make a personal complaint or claim against your council. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. You may also be able to approach the Standards Committee of your Local authority if you believe a member of the council has broken the Code of Conduct for Members.

What else you can do

Instead of objecting, you can give the auditor information that is relevant to their responsibilities. For example, you can simply tell the auditor if you think that something is wrong with the accounts or about waste and inefficiency in the way the council runs its services. You do not have to follow any set time limits or procedures. The auditor does not have to give you a detailed report of their investigation, but they will usually tell you the outcome.

A final word

Councils, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts against an auditor's decision, you will have to pay for the action yourself.

For more detailed guidance on electors' rights and the special powers of auditors, copies of the publication **Council Accounts – A Guide to Your Rights** are available by calling 0303 444 8330 or by emailing public-enquiries@audit-commission.gsi.gov.uk or download from the Audit Commission website at <http://www.audit-commission.gov.uk/about-us/contact-us/querying-council-accounts/council-accounts-a-guide-to-your-rights/>

If you wish to contact your Council's appointed external auditor please write to the person named in Box 4 of the Notice of appointment of date for the exercise of Electors' Rights.

NOTICE OF APPOINTMENT OF DATE FOR THE EXERCISE OF ELECTORS' RIGHTS

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

Audit Commission Act 1998 Sections 15 and 16

The Accounts and Audit (England) Regulations 2011 (SI 2011 No.817)

NOTICE	NOTES
<p>1. Date of announcement <u>APRIL 2014</u> (a)</p> <p>2. Each year the Council's/Meeting's (b) annual return is audited by an external auditor appointed by the Audit Commission. Any person interested has the opportunity to inspect and make copies of the Annual Return and all books, deeds, contracts, bills, vouchers and receipts etc. relating to them. For the year ended 31st March 2014 these documents will be available on reasonable notice on application to:</p> <p>(c) <u>MRS C WITHINGTON</u> <u>CYNTHIA BARTHOLOMEY RD</u> <u>AUDLEY STAFFS</u></p> <p>between the hours of (d) <u>9.30</u> and (d) <u>11.30</u> on</p> <p>(e) <u>WEDS</u> AND (e) <u>FRIDAY</u></p> <p>commencing on (f) <u>5th May 2014</u> 2014</p> <p>and ending on (g) <u>30th May 2014</u> 2014</p>	<p>(a) Insert date of placing of the notice which must be not less than 14 days before the date in (f) below</p> <p>(b) Delete as appropriate</p> <p>(c) Insert name, position and address of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(d) Insert the times between which any person may apply to inspect the accounts. <i>NB Indicate if there is a lunchtime closure</i></p> <p>(e) Insert working days of the week any person may apply to inspect the accounts – usually Monday to Friday allowing for any days the council is usually closed</p> <p>(f) Insert date at least 21 working days before the date appointed for audit in (i) below</p> <p>(g) The inspection period between (f) and (g) must be 20 working days and (g) must be at least one day before the date appointed for audit in (i) below.</p>
<p>3. Local Government Electors and their representatives have rights to:</p> <ul style="list-style-type: none"> question the auditor about the accounts: and object to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Council / Meeting (h) <p>The auditor can be contacted at the address in paragraph 4 below for this purpose on (i) 23 June 2014 and until the audit has been completed.</p>	<p>(h) Delete as appropriate</p> <p>(i) The date appointed by the auditor</p>
<p>4. The council's audit is being conducted under the provisions of the Audit Commission Act 1998, the Accounts and Audit (England) Regulations 2011 and the Audit Commission's Code of Audit Practice. Your audit is being carried out by:</p> <p>Mark Heap Grant Thornton UK LLP Royal Liver Building Liverpool L3 1PS Tel: 0161 214 6372</p>	