

Councils' Accounts: A Summary of Electors' Rights

The basic position

By law any interested person has the right to inspect a council's/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 advertise that they are available for people to inspect. Having given the 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 questions 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 it should not have, or that someone has caused a loss to the council deliberately or by behaving irresponsibly, you can request the auditor to apply to the courts for a declaration that an item of account is contrary to law. You do this by sending a formal 'notice of objection' to the auditor at the address below. You must also send a copy to the council. **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 follow the same procedure as outlined in the previous paragraph. The auditor must then decide whether to take any action. The auditor does not have to, but usually will, give reasons for his/her decision and you cannot appeal to the courts. More information is available on the Audit Commission website (see contact details 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 your solicitor. You may also be able to approach the Standards Committee of your local principal authority if you believe that 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 his/her 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 any subsequent investigation, but will usually tell you the outcome.

A final word

Councils, and so local taxpayers, must 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. The auditor will only continue with the objection if it is in the public interest to do so. If you appeal to the courts, you might have to pay for the action yourself.

Who should you contact?

For more detailed guidance on electors' rights and the special powers of the external auditors, copies of the publication **Councils' Accounts – a guide to your rights** are available by calling 0844 798 3131 or 0117 975 3131, by emailing public-enquiries@audit-commission.gov.uk, or from the Audit Commission website at <http://www.audit-commission.gov/aboutus/Pages/councilaccountqueries.aspx>

If you wish to contact your Council's appointed external auditor please write to:

Stephen Christopher
Partner, Mazars LLP
8 New Fields, 2 Stinsford Road
Nuffield, POOLE, BH17 0NH

Local council name: PURLEY ON THAMES PARISH COUNCIL

**Notice of appointment of date for the exercise of electors' rights
Accounts for the year ended 31st March 2013**

Audit Commission Act 1998, Sections 15 and 16, and
The Accounts and Audit (England) Regulations 2011 (SI 2011/817)

<p>1. Date of announcement: 10 June 2013 (a)</p>	<p>(a) Insert date of placing of the notice which must be not less than <u>14 days</u> before the date in (d) below</p>
<p>2. Each year the Council's/Meeting's (b) Annual Return is audited by an auditor appointed by the Audit Commission. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2013 these documents will be available on reasonable notice on application to:</p>	<p>(b) Delete as appropriate</p>
<p>(c) <u>MRS J FIELD</u> <u>PARISH OFFICE, GOSECROFT LANE</u> <u>PURLEY ON THAMES, RG8 8DR</u> <u>clerk@purleyonthames-pc.gov.uk</u></p>	<p>(c) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts</p>
<p>commencing on (d) 24 June 2013</p>	<p>(d) Insert date, which must be at least <u>14 days</u> after the date of announcement in (a) above.</p>
<p>and ending on (e) 19 July 2013</p>	<p>(e) The inspection period between (d) and (e) must be <u>20 working days</u>.</p>
<p>3. Local Government Electors and their representatives also have:</p> <ul style="list-style-type: none"> • the opportunity to question the auditor about the accounts; and • the right to make objections 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 (f). 	<p>(f) Delete as appropriate</p>
<p>The auditor can be contacted at the address in paragraph 4 below for this purpose on 22 July 2013 (g) and after that date will be available at the address given in paragraph 4 below until the audit has been completed.</p>	<p>(g) The date appointed by the auditor. This must be at least <u>one working day</u> after the end of the inspection period (e).</p>
<p>4. The 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>Mazars LLP, 8 New Fields, 2 Stinsford Road, Nuffield, POOLE, Dorset, BH17 0NF</p>	<p>(h) Insert name and position of person placing the notice</p>
<p>5. This announcement is made by (h) <u>JANET FIELD</u> <u>PARISH CLERK</u></p>	<p>(h) Insert name and position of person placing the notice</p>