

COUNCILS' ACCOUNTS: A SUMMARY OF YOUR RIGHTS

The basic position

By law⁷⁰ any interested person has the right to inspect the 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 questions⁷¹ about them, or challenge⁷² 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 reasonable notice of your intentions, you then have 20 working days to look through the accounts and any supporting documents. You will be able to make copies of the accounts and most of the relevant documents from your council. 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 that they are auditing. 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 authority deliberately or by behaving irresponsibly, you can object to the external auditor by sending a formal 'notice of objection', **which must be in writing** to the address below. You must tell the auditor why you are objecting. 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'. Again, **you must give your reasons in writing** to the auditor at the address below and send a copy to the Council. In this case, the auditor must decide whether to take any action. The auditor will normally, but does not have to, give reasons for their decision and you cannot appeal to the courts. Your rights are summarised, and a helpful flowchart and objection pro-forma are available from the Audit Commission website (see details below).

You may not use this 'right to object' to make a personal complaint or claim against your council. You should take these complaints to your local Citizens' Advice Bureau, local Law Centre or your solicitor. You may also be able to complain to the Standards Board if you believe that a Member of the Council has broken the Code of Conduct for Members. The Standards Board can be contacted at: The Standards Board for England, Fourth Floor, Griffin House, 40 Lever Street, Manchester M1 1BB, telephone 0161 817 5300 or email: enquiries@standardsboard.gov.uk.

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, must meet the costs of dealing with questions and objections. When the auditor decides whether to take your objection further, one of a series of factors they must take into account includes the costs 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, you might have to pay for the action yourself.

Copies of the Audit Commission publication **Council Accounts – Your Rights** are available by calling FREEPHONE 0800 502030 or by download from the Audit Commission website at <http://www.audit-commission.gov.uk/reports/NATIONAL-REPORT.asp?CategoryID=&ProdID=53EEC57C-D29F-44a9-BA46-210AD5959A0C>.

If you wish to contact your Council's appointed external auditor please write to: Limited Assurance Regime Audit Manager
Audit Commission, Room 215, Tamar
Science Park, 1 Davy Road, Derriford
Plymouth, Devon, PL6 8BX

⁷⁰ Section 15(1) Audit Commission Act 1998

⁷¹ Section 15(2) Audit Commission Act 1998

⁷² Section 16(1) Audit Commission Act 1998