LONGDON PARISH COUNCIL

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

ACCOUNTS FOR THE YEAR ENDED 31 March 2015

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

- 1. Date of announcement: 17 July 2015
- 2. Each year the Council's 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 31 March 2015 these documents will be available on reasonable notice on application to: the Parish Clerk, 5 Hillside, Lichfield, WS14 9DQ, email: longdonpc@gmail.com between the hours of 6pm to 8.30pm, Monday to Friday from 31 July 2015 to 28 August 2015.

3. Local Government Electors and their representatives also have:

- 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
- the auditor can be contacted at the address in paragraph 4 below for this purpose on 1 September 2015 and until the audit has been completed.
- 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. The audit is being carried out by: Mark Heap, Grant Thornton UK LLP, Royal Liver Building, Liverpool, L3 1PS Tel: 0151 224 7200
- 5. This announcement is made by **Peter Young**, **Parish Clerk**.

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COUNCILS' ACCOUNTS: A SUMMARY OF YOUR RIGHTS

The basic position

By law any interested person has the right to inspect the council'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 them, or challenge 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 look at. Having given reasonable notice of your intentions, you then have 20 working days to look through the accounts and 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' 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.

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 approach the Standards Committee of your Local authority 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 e-mail: enquiries@standardsforengland.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 into the issues you have raised, but they will usually tell you the general 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. 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 – Your Rights* are available from the Audit Commission website

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