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127, 8	NOTES
<p>'DWH RI DQQRXQFHHPHQW (a) ULGD\</p> <p>(DFK \HDU WKH VPDOOHU DXWKRULW\ SUHSDUHV DQ \$QQXDO *RYHUQD \$FFRXQWDELOLW\ 5HWXUQ \$*\$5 7KH \$*\$5 KDV EHHQ SXEOLVKHG ZLWK WKH ,W ZLOO QRW EH UHYLHZHG E\ WKH DSSRLQWHG DXGLWRU VLQFH WKH VPDO FHUWLILHG LWVHOI DV H\HPSW IURP WKH DSSRLQWHG DXGLWRU\ UHYLHZ \$Q\ SHUVRQ LQWHUHVWHG KDV WKH ULJKW WR LQVSHFW DQG PDNH FRSLHV WKH DFFRXQLQJ UHFRUGV IRU WKH ILQDQLDO \HDU WR ZLWK LW UHODW GHHG\ FRQWUDFWV ELOOV YRXFKHUV UHFHLSWV DQG RWKHU GRFXPHQ WKRVH UHFRUGV PXVW EH PDGH DYDLODEOH IRU LQVSHFWLRQ E\ DQ\ SHUVR)RU WKH \HDU HQGHG ODUFK WKHVH GRFXPHQWV ZLOO EH DYDLO UHDFRQDEOH QRWLFH E\ DSSOLFDWLRQ WR</p> <p>(b) MRS NADINE MUST, CFO THE GEORGIAN HOUSE, UTTERBY, LOUHN 11 OIH tathellan@haughanpc@gmail.com, Tel: 01472 840591</p> <p>commencing on (c) __ 0RQGD\ -XQH</p> <p>and ending on (d) __)ULGD\ -XQ\</p> <p>/RFDO JRYHUQPHQW HOHFWRUV DQG WKHLU UHSUHVHFWLRQV IRU THE YEAR 2016</p> <ul style="list-style-type: none"> 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. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>7KH VPDOOHU DXWKRULW\ LV \$*\$5 LV RQO\ VXE MHHFW WR UHYLHZ E\ WKH DXGLWRU LI TXHVWLRQV RU REMHHFWLRQV UDLVHG XQGHU WKH /RFDO \$FFRXQWDELOLW\ \$FW OHDG WR WKH LQYROYHPHQW RI WKH DXGLWRU DXGLWRU LV</p> <p>3.) /LWWOHMRKQ //3 5HI 6%\$ 7HDP :HVWIHUU\ &LUFXV &DQDU\ :KDUI /RQGRQ (+' sba@plf.com</p> <p>7KLV DQQRXQFHHPHQW LV PDGH E\ H 0UV 1D</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice, this person must be the responsible financial officer for the smaller authority</p>

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7KH EDVLF SRVLWLRQ

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

7KH ULJKW WR LQVSHFW WKH DFFRXQWLQJ UHFRUGV

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect 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. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26(6) - (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-12 July 2024 for 2023/24 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

7KH ULJKW WR DVN WKH DXGLWRU TXHVWLRQV DERXW WKH DFFRXQW

<RX VKRXOG ILUVW DVN IRX about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here

means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

7KH ULJKW WR PDNH REMHFWLRQV DW DXGLW

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

§ ILQDO ZRUG

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, 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. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return.