Councils' Accounts: A Summary of Your Rights

The basic position

By law any interested person has the right to inspect a council's accounts. If you are entitled and registered to vote in community council elections then you (or your representative) also have the right to ask the appointed auditor questions about the council's accounts 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 inspect. 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 will probably 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 council 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, copied to the Council. 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'. Again, **you must follow the approach outlined above.** 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.

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 council in the first instance. Most councils have their own complaints system and complaints can be sorted out, either in writing or over the phone. Occasionally there are complaints that someone else needs to deal with. For example, if you are not satisfies with the way your complaint is handled or if you have a concern about the behaviour of a council member, you should contact the Public Services Ombudsman for Wales.

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 general 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.

Who should you contact?

More detailed information on your rights is contained in the FREE Wales Audit Office publication ***Your rights in Wales: Council Accounts***. This is available from the Wales Audit Office (Tel: 029 2026 0260); or can be downloaded from their website at www.wao.gov.uk. It is available in English and Welsh language versions.	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 Poole, Dorset, BH17 0NF