

APPENDIX 8

Councils' Accounts: A Summary of Your Rights

The basic position

By law any person interested has the right to inspect the body'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 Auditor General questions about the body's accounts or challenge an item of account contained within them.

The right to inspect the accounts

When your body 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 the relevant documents although you may have to pay a copying charge.

The right to ask the auditor questions about the accounts

You can only ask the Auditor General questions about the accounts. The Auditor General does not have to answer questions about the body'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 General does not have to say whether he thinks something the body has done, or an item in its accounts, is lawful or reasonable.

The right to object to the accounts

If you think that the body has spent money that they shouldn't have done, or that someone has caused a loss to the body deliberately or by behaving irresponsibly, you can object to the Auditor General by sending a formal 'notice of objection', which **must be in writing** to the address below. You must tell the Auditor General why you are objecting. The Auditor General 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 General should discuss with the body or tell the public about in a 'public interest report'. Again, **you must give your reasons in writing** to the Auditor General at the address below and send a copy to the body. In this case, the Auditor General must decide whether to take any action. The Auditor General will normally, but does not have to give reasons for his decision and you cannot appeal to the courts. More information is available from the Wales Audit Office's website.

You may not use your 'right to object' to make a personal complaint or claim against your body. 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 Public Services Ombudsman for Wales if you believe that a Member of the body has broken the Code of Conduct for Members. The Ombudsman can be contacted at: 1 Old Field Rd, Pencoed, Bridgend CF35 5LJ, (1 Ffordd yr Hen Gae, Pencoed, CF35 5LJ) tel: 0300 790 0203.

What else you can do

Instead of objecting, you can give the Auditor General information that is relevant to his responsibilities. For example, you can simply tell the Auditor General if you think that something is wrong with the accounts or you identify waste and inefficiency in the way the body runs its services. You do not have to follow any set time limits or procedures. The Auditor General does not have to give you a detailed report of his investigation into the issues you have raised, but he will usually tell you the general outcome.

A final word

Local Government Bodies, and so local taxpayers, must meet the costs of dealing with questions and objections. When the Auditor General decides whether to take your objection further, one of a series of factors he must take into account includes the costs that will be involved. He 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.

More detailed information on your rights is contained in the FREE Wales Audit Office publication **Councils' Accounts - Your rights**. You will find it on the Wales Audit Office website at <https://www.wao.gov.uk/access-councils-accounts> It is available in English and Welsh language versions.

If you wish to contact your body's appointed external auditor on behalf of the Auditor General please write to: BDO LLP, Arcadia House, Maritime Walk, Ocean Village, Southampton, Hampshire SO14 3TL.