

Before you ask the external auditor any questions, inspect the accounts 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 council 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 accounts 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 the council's policies, finances, procedures or anything else unless it is directly relevant to an item in the accounts. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to object to the accounts

You have inspected the accounts and asked your questions. 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 Council'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 council's 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 council. The notice must include:

- confirmation that you are an elector in the council'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;
- details of any matter you think the external auditor should make a public interest report about; and
- what you would like the external auditor to do.

Other than it must be in writing, there is no set format for objecting. You can ask someone to represent you and deal with your objection. This person does not have to live in the area covered by your council. You must say which power or powers you would like the external auditor to consider using to deal with your objection. You can only ask the external auditor to act within the powers available under the Local Audit and Accountability Act 2014. You can ask the external auditor to do either or both of the following:

- issue a report in the public interest; and/or
- apply to the courts for a declaration that an item of account is against the law.

A final word

You may not use this 'right to object' to make a personal complaint or claim against your council. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Councils, 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. 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 public rights and the special powers of auditors, copies of the publication *Council Accounts – a guide to your rights* are available from the NAO website.

If you wish to contact your Council's appointed external auditor please write to the address in paragraph 4 of the *notice of public rights and publication of unaudited Annual Return*.