

Central Lincolnshire Joint Strategic Planning Committee

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

Audit Commission Act 1998 Sections 15 and 16

The Accounts and Audit (England) Regulations 2011 (SI 2011 No.817)

NOTICE

- 1. Date of announcement 9th May 2014**
- 2. Each year the above Body'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 31st March 2014 these documents will be available on reasonable notice on application to:**

Jason Jarvis, Head of Business Management, North Kesteven District Council, District Council Offices, Kesteven Street, Sleaford, Lincolnshire NG34 7EF between the hours of 9am and 5pm on Monday to Thursday and 9am to 4.30pm on Friday commencing on 23th May 2014 and ending on 20th June 2014.

- 3. Local Government Electors and their representatives also have:**
 - The opportunity to question the auditor about their accounts. The auditor can be contacted at the address in paragraph 4 below for this purpose on 23th June 2014 and after that date will be available at the address given in paragraph 4 below until the audit has been completed; 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 Body.
- 4. The body'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:**

Grant Thornton UK LLP
Hartwell House
55-61 Victoria Street
Bristol BS1 6FT
Tel: 0117 305 7600
- 5. This announcement is made by Alan Thomas, Deputy Chief Executive**

Councils' Accounts: A Summary of Electors' Rights

The basic position

By law any person interested has the right to inspect a small body's accounts. If you are entitled and registered to vote in local council elections within the area served by your body then you (or your representative) also have the right to ask the appointed auditor questions about the body's accounts or object to 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 let you know that they are available for inspection. Having given reasonable notice of your intentions, you then have 20 working days to look through the accounting statements in the annual return and any supporting documents. By arrangement you will be able to inspect and make copies of the accounts and the relevant documents. 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 body's policies, finances, procedures or anything else not related to the accounts. Your question must be about the accounts for the financial year just ended. The auditor does not have to say whether they think 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, or that someone has caused a loss to the body deliberately or by behaving irresponsibly, you can object to an item of account by sending a formal 'notice of objection' to the auditor, to 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 body 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 body. 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. More information is available from the Audit Commission website (see below). 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 approach the Standards Committee of your Local authority if you believe that a member of the body has broken the Code of Conduct for Members.

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 body 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 outcome.

A final word

Small bodies, and so local taxpayers, must meet the costs of dealing with questions and objections. In deciding whether to take your objection forward further, one of a series of factors the auditor must take into account is 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, 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 – a guide to your rights*** are available by calling 0303 444 8330 or emailing public-enquires@audit-commission.gsi.gov.uk or from the Audit Commission website at <http://www.audit-commission.gov.uk/about-us/contact-us/querying-council-accounts/council-accounts-a-guide-to-your-rights/>.

If you wish to contact your body's appointed external auditor please write to the person named in box 4 of the notice of appointment of date for the exercise of Electors' Rights