Accounts Your rights: England
Produced by the Audit Commission
COUNCILS EXIST TO SERVE THE PUBLIC. MOST HAVE HELPLINES AND HELPDESKS TO HELP LOCAL PEOPLE SORT OUT PROBLEMS THEY MAY HAVE WITH SERVICES, BENEFITS, AND LOCAL TAXES AND CHARGES. BUT, EVEN IN THE BEST COUNCILS, THINGS CAN GO WRONG. THIS DOCUMENT SUMMARISES YOUR RIGHTS TO INSPECT, QUESTION AND OBJECT TO COUNCILS’ ACCOUNTS.

Most councils have their own effective complaints system. Nearly all complaints are sorted out, either in writing or over the phone, so that everyone involved is satisfied. But occasionally there are problems that someone else needs to deal with.

- If you think that your council has done something wrong, and you are not satisfied with how the council has dealt with your complaint, you should contact a Local Government Ombudsman. They will send you some information about how you can take your complaint further. Their names and addresses are at the end of this document. The Ombudsman cannot deal with complaints about local councils (‘Local councils’ includes parish councils, town councils, joint committees of these bodies and parish meetings.).

- If you suspect fraud or improper use of the council’s money, you should write to or phone the council’s chief internal auditor. Your council will give you their name and address.

- For all councils, if you think that a council member’s behaviour has fallen below the high standards that public servants are expected to meet, you should contact the Local Government Standards Board for England. Their names and addresses are at the end of this document.

- If you want to question or challenge your council’s accounts, the council’s external auditor may be able to help you. The Audit Commission appoints the external auditor.

By law, your rights and the external auditor’s powers are limited. If you are thinking about going to the auditor, it is important that you understand your rights and the auditor’s powers. You can find out who the appropriate auditor is, and where to write or phone, by:

- phoning your council;
- phoning the Audit Commission on 020 7828 1212; or
- e-mailing enquiries@audit-commission.gov.uk.

The Basic Position
You have a right to inspect your council’s accounts. Electors may also ask questions about, or challenge, the accounts.

The Right to Inspect the Accounts
When your council has finalised its accounts for the previous financial year, usually towards the end of June, it must advertise that they are available for people to look at. You then have 20 working days to look through the accounts and supporting documents.
You can get copies of the accounts and relevant documents from your council. You may not inspect documents that are not relevant to the accounts or are otherwise legally protected. You may have to pay a copying charge.

**The Right to Ask the Auditor Questions About the Accounts**
You can only ask the auditor questions about the accounts for the year that they are auditing.

The auditor does not have to answer questions about the council’s policies, finances, procedures or anything else that is not relevant to the accounts. The auditor does not have to say, at this stage, whether they think something the council has done, or an item in its accounts, is unlawful.

**The Right to Object to the Accounts**
If you think that the council has spent money unlawfully, you can object to the auditor by sending them a formal ‘notice of objection’, which must be in writing. You must tell the auditor why you are objecting.

The auditor must reach a decision on your objection and provide a statement of reasons if you ask them to. 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 tell the public about in a ‘public interest report’. Again, you must give your reasons. 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, however, use this ‘right to object’ to make a personal complaint or claim against your council. You should take personal complaints to your local Citizens’ Advice Bureau, local Law Centre or to your solicitor.

**What Else You Can Do**
At any time, 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.

This is also the situation for NHS organisations, where you do not have the right to ask the auditor questions about, or object to, the accounts.

The auditor does not have to give you a detailed report of any investigation into the issues you have raised, 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. Auditors will take valid objections but will consider a range of factors in deciding how to deal with them. They must take into account 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. Councils’ accounts.
Useful addresses

Audit Commission
1st Floor Millbank Tower
Millbank
London
SW1P 4HQ
Phone: 020 7828 1212
E-mail: enquiries@audit-commission.gov.uk
Fax: 020 7976 6187
Website: www.audit-commission.gov.uk

Local Government Ombudsman
The Oaks No 2
Westwood Way
Westwood Business Park
Coventry
CV4 8JB
Phone: 024 7669 5999
Fax: 024 7669 5902
Website: www.lgo.org.uk

Local Government Standards Board for England
The Standards Board for England
1st Floor, Cottons Centre
Cottons Lane
London
SE1 2QG
Enquiries: 0845 078 8181
Complaints: 0800 107 2001
E-mail: enquiries@standardsboard.co.uk
Fax: 020 7378 5001
Website: www.standardsboard.co.uk