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# Local Councils, Internal Drainage Boards and other Smaller Authorities in England Annual return for the year ended 31 March 2016

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Every smaller authority in England with an annual turnover of £6.5 million or less must complete an annual return at the end of each financial year in accordance with proper practices summarising its activities. In this annual return the term 'smaller authority'\* includes a Parish Meeting, a Parish Council, a Town Council and an Internal Drainage Board.

## The annual return on pages 2 to 4 is made up of three sections:

- Sections 1 and 2 are completed by the smaller authority. Smaller authorities must approve Section 1 before Section 2.
- Section 3 is completed by the external auditor.

In addition, the **internal audit report** is completed by the smaller authority's internal audit provider.

Each smaller authority must approve Sections 1 and 2 of this annual return no later than 30 June 2016.

## Completing your annual return

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the annual return.

Complete all highlighted sections. Do not leave any highlighted box blank. Incomplete or incorrect returns require additional external auditor work and may incur additional costs.

Send the annual return, together with the bank reconciliation as at 31 March 2016, an explanation of any significant year on year variances in the accounting statements, **your notification of the commencement date of the period for the exercise of public rights** and any additional information requested, to your external auditor by the due date.

**Your external auditor will ask for any additional documents needed for their work. Unless requested, do not send any original financial records to the external auditor.**

Once the external auditor has completed their work, certified annual returns will be returned to the smaller authority for publication or public display of Sections 1, 2 and 3. You must publish or display the annual return, including the external auditor's report, by 30 September 2016.

It should not be necessary for you to contact the external auditor for guidance.

More guidance on completing this annual return is available in the Practitioners' Guides that can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.slcc.co.uk](http://www.slcc.co.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to Local Audit and Accountability Act 2014

# Section 1 – Annual governance statement 2015/16

We acknowledge as the members of:

Enter name of  
smaller authority here:

Sutton Parish Council

our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2016, that:

	Agreed		'Yes' means that this smaller authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this smaller authority to conduct its business or on its finances.	✓		has only done what it has the legal power to do and has complied with proper practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered the financial and other risks it faces and has dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this smaller authority and, where appropriate have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.

This annual governance statement is approved by this smaller authority and recorded as minute reference:

42 /ii /ii  
dated 18<sup>th</sup> June 2016

Signed by:

Chair x [Signature]

dated 18/06/16

Signed by:

Clerk [Signature]

dated 18<sup>th</sup> June 2016

\*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how this smaller authority will address the weaknesses identified.

# Section 2 – Accounting statements 2015/16 for

Enter name of smaller authority here:

Sutton Parva Council

	Year ending		Notes and guidance
	31 March 2015 £	31 March 2016 £	
1. Balances brought forward	1,567	2,111	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	5,781	6,145	Total amount of precept or (for IDBs) rates and levies received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	366	334	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	3,067	3,131	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	-	-	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	2,536	2,743	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	2,111	2,716	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8. Total value of cash and short term investments	2,111	2,716	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	13,950	25,100	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the smaller authority as at 31 March
10. Total borrowings	-	-	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The Council acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2016 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

Date

18<sup>th</sup> JUNE 2016

I confirm that these accounting statements were approved by this smaller authority on this date:

18<sup>th</sup> JUNE 2016.

and recorded as minute reference:

42/ii/iii

Signed by Chair of the meeting approving these accounting statements.

Date

18<sup>th</sup> JUNE 2016

# Section 3 – External auditor certificate and report

## 2015/16 Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2016 in respect of:

Enter name of  
smaller authority here:

Sutton Parish Council

### Respective responsibilities of the body and the auditor

This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2016; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

### External auditor report

(Except for the matters reported below)\* on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the smaller authority:

(continue on a separate sheet if required)

External auditor signature

External auditor name

Date

Note: The NAO issued guidance applicable to external auditors' work on 2015/16 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))

# Annual internal audit report 2015/16 to

Enter name of smaller authority here:

Sutton Parish Council

This smaller authority's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2016.

Internal audit has been carried out in accordance with this smaller authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this smaller authority.

Internal control objective	Agreed? Please choose only one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been kept properly throughout the year.	YES		
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	YES		
C. This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	YES		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	YES		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	YES		
G. Salaries to employees and allowances to members were paid in accordance with this smaller authority's approvals, and PAYE and NI requirements were properly applied.	YES		
H. Asset and investments registers were complete and accurate and properly maintained.	YES		
I. Periodic and year-end bank account reconciliations were properly carried out.	YES		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	YES		

K. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			<input checked="" type="checkbox"/>

For any other risk areas identified by this smaller authority adequate controls existed (list any other risk areas below or on separate sheets if needed).

Name of person who carried out the internal audit JULIE HINDLEY

Signature of person who carried out the internal audit *Julie Hindley* Date 08 06 2016

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, internal audit must explain why not (add separate sheets if needed).

# Guidance notes on completing the 2015/16 annual return

1. You must apply proper practices for preparing this annual return. Proper practices are found in the Practitioners' Guide\* which is updated from time to time and contains everything you should need to prepare successfully for your financial year-end and the subsequent work by the auditor. NALC, SLCC and ADA have helplines if you want to talk through any problem you encounter.
2. Make sure that your annual return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed return. Any amendments must be approved by the smaller authority, properly initialled and explanation provided. Annual returns containing unapproved or unexplained amendments will be returned and may incur additional costs. **Smaller authorities must approve the annual governance statement before approving the account:**
3. Use the checklist provided below. Use a second pair of eyes, perhaps a Councillor or Board Member to review the annual return for completeness before sending it to the external auditor.
4. Do not send the external auditor any information not specifically asked for. Doing so is not helpful. However, you must tell the external auditor about any change of Clerk, Responsible Finance Officer or Chair.
5. Make sure that the copy of the bank reconciliation which you send to your external auditor with the annual return covers all your bank accounts. If your smaller authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree your bank reconciliation to Box 8 on the accounting statements (**Section 2 on page 3**). You must provide an explanation for any difference between Box 7 and Box 8. More help on bank reconciliation is available in the Practitioners' Guide\*.
6. Explain fully significant variances in the accounting statements on **page 3**. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete analysis to support your explanation. There are a number of examples provided in the Practitioners' Guide\* to assist you.
7. If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which the auditor will make a charge. **From 2016 onwards, you must inform the auditor of the date set for the commencement of the period for the exercise of public rights.**
8. Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2015) equals the balance brought forward in the current year (Box 1 of 2016).
9. Do not complete Section 3 which is reserved for the external auditor.

Completion checklist – 'No' answers mean you may not have met requirements		Done
All sections	All highlighted boxes have been completed?	✓
	All additional information requested, <b>including the dates set for the period for the exercise of public rights</b> , has been provided for the external auditor?	✓
Section 1	For any statement to which the response is 'no', an explanation is provided?	✓
Section 2	Smaller authority approval of the accounting statements is confirmed by the signature of the Chair of the approval meeting?	✓
	An explanation of significant variations from last year to this year is provided?	✓
	Bank reconciliation as at 31 March 2016 agreed to Box 8?	✓
	An explanation of any difference between Box 7 and Box 8 is provided?	✓
Sections 1 and 2	Trust funds – all disclosures made if a Council is a sole managing trustee? NB: Do not send trust accounting statements unless requested.	✓
Internal Audit report	All highlighted boxes completed by internal audit and explanations provided?	✓

\*Note: Practitioners' Guides are available from your local NALC, SLCC or ADA representatives or from [www.nalc.gov.uk](http://www.nalc.gov.uk) or [www.slcc.co.uk](http://www.slcc.co.uk) or [www.ada.org.uk](http://www.ada.org.uk).

# CONFIRMATION OF THE DATES FOR THE PERIOD OF EXERCISE OF PUBLIC RIGHTS

## Sutton Parish Council

### Either:

On behalf of Sutton Parish Council, I confirm that the dates set for the period of exercise of public rights are as follows:

Commencing on Monday 6 June 2016

and ending on Friday 15 July 2016


### Or:

On behalf of Sutton Parish Council, I confirm that the dates set for the period of exercise of public rights are as follows:

Commencing on 1<sup>st</sup> July 2016

and ending on 17<sup>th</sup> August 2016

(Enter dates as appropriate which must be 30 working days inclusive and must include the first 10 working days of July 2016)

Signed: 

Role: **Responsible Financial Officer  
for Sutton Parish Council**

# Bank reconciliation – pro forma

Sutton Parish Council

Financial year ending 31 March 2016

Prepared by Dee Summerville (Name and role) Clerk / R

Date 23/6/16

Balance per bank statements as at 31 March 2016:

£	£
_____	2,716

Petty cash float (if applicable)

Less: any un-presented cheques at 31 March 2016

	—
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Add: any un-banked cash at 31 March 2016

	—
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Net balances as at 31 March 2016 (Box 8)

_____	2,716
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**The net balances reconcile to the Cash Book (receipts and payments account) for the year, as follows:**

**CASH BOOK:**

Opening Balance 1 April 2015 (Prior year Box 8)

2,11

Add: Receipts in the year

6,4

Less: Payments in the year

5,8

Closing balance per cash book [receipts and payments book] as at 31 March 2016 (must equal net balances above – Box 8)

_____	2,7
_____	1



## Explanation of variances – pro forma

### Sutton Parish Council

The 'Practitioners' Guide' provides guidance on explaining significant variances. Please provide explanations, including numerical values, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200)
- if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2).

Section 2	2014/15 £	2015/16 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
<b>Box 2</b> Precept or Rates and Levies	5,781	6,145	364	6%	
<b>Box 3</b> Total other receipts	366	334	32	—	
<b>Box 4</b> Staff costs	3,067	3,131	64	—	
<b>Box 5</b> Loan interest/ capital repayments	—	—			
<b>Box 6</b> All other payments	2,536	2,743	207	6%	
<b>Box 9</b> Total fixed assets & long term investments & assets	13,950	25,100	11,150	80%	THE ADDITION OF INSURANCE VP DUE TO CONNECTION CHARGE IN THE EVENT OF A TOTAL LOSS INCL RECONNECTION CHG TO ALL STREETLIGHTS.
<b>Box 10</b> Total borrowings	—	—			
<b>Explanation for 'high' reserves</b>	Box 7 is more than twice Box 2 because .... N/A				

# Sutton Parish Council

## Contact details

Please complete this form and send it back to us with the Annual Return

	Clerk	Chair
Name	BARRY SUMMERTON	CHARLES TABOR
Address	Sutton Hall Cottage, Sutton Road, Rockford Essex S41 1LG	Braughamps Stoborough Road, Sutton Rockford, Essex
Daytime telephone number	0170 549 3083	/
Mobile telephone number	/	0777 340 8461
Email address	BSUMMINT@HOTMAIL.COM	TABORFARMS@AOL.CO.UK

Name of smaller body:

Sutton Parish Council

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF  
UNAUDITED ANNUAL RETURN**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016**

**Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement <u>30<sup>th</sup> JUNE 2016</u> (a)</p> <p>2. Each year the body's Annual Return needs to be reviewed by an external auditor appointed by the Audit Commission. The unaudited Annual Return has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested For the year ended 31 March 2016 these documents will be available on reasonable notice by application to:</p> <p>(b) <u>B. Summerville</u> <u>01702 549308</u> <u>B.SUMMVILLE@HOTMAIL.COM.</u></p> <p>commencing on (c) <u>1<sup>st</sup> JULY 2016</u></p> <p>and ending on (d) <u>11<sup>th</sup> AUGUST 2016</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> <li>• The opportunity to question the appointed auditor about the accounting records; and</li> <li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the body.</li> </ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The body's Annual Return is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP Ref: SBA 2<sup>nd</sup> Floor 1 Westferry Circus Canary Wharf London E14 4HD (<a href="mailto:sba@pkf-littlejohn.com">sba@pkf-littlejohn.com</a>)</p> <p>5. This announcement is made by (e) <u>B. Summerville</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the body</p>

Clerk / RFO.

## COUNCIL ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all smaller relevant bodies, including drainage boards and other smaller authorities.

### The basic position

The Local Audit and Accountability Act 2014 (the Act) governs the work of auditors appointed to council other local public bodies. The Act and the Accounts and Audit Regulations 2015 also cover the responsibilities and rights of councils, other organisations and the public concerning the accounts being audited. As a local resident, or an interested person, you have certain legal rights in respect of the accounts of councils. As an interested person you can inspect a council's accounts and related documents. If you are a government elector for the area to which the accounts relate you can also ask questions about the accounts object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the council form part of its running costs. Therefore, indirectly, local residents pay for the cost of exercising your rights through their council tax.

### The right to inspect the accounts

Any interested person can inspect the accounts, which includes but is not limited to local electors. You can inspect your council's accounts, any related documents, and any report the auditor made in that financial year. The law says you may inspect the accounts to be audited and all books, deeds, contracts, bills, voucher receipts relating to them for that financial year. You can copy all, or part, of these accounts and related documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information about individuals. You may also not be able to inspect information which is protected by commercial confidentiality. This includes information which would prejudice commercial confidentiality if it was released to the public and there is no overriding public interest against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When councils have finished preparing accounts for the financial year they must make them available for public inspection. There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounts. Councils must tell the public, including by advertising this on their website, that the accounts and related documents are available to inspect. Once you have made an arrangement you will then have 30 working days to inspect and make copies of the accounts. You may have to pay a copying charge. The 30 day period must include a common period of inspection during which all council accounts are available to inspect. This will be 1-14 July 2016 for 2015-16 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the council that you wish to inspect the accounts and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

### The right to ask the auditor questions about the accounts

Anybody can ask a question, but only local electors can ask questions formally. **You should first ask your council** about the accounts. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require an investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your council the opportunity first to explain anything in the accounts that you are unsure about. If you are not satisfied with the council's explanation, you can ask the external auditor to explain points in the accounts.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement notice that tells you the accounts are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounts fully, so you know what they cover. 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 questions, not 'why' questions. The external auditor cannot answer questions about the council's policies, procedures or anything else unless it is directly relevant to an item in the accounts. Remember 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 wish to make an objection, including the information and evidence below and you must send a copy to the council. Your 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 to deal with your objection. This person does not have to live in the area covered by your council. You must specify 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 do not make local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take an 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*.

