

# APPENDIX 5

## Berwick-upon-Tweed Town Council 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  
Accounts and Audit (England) Regulations 2011 (SI 2011/817)

This notice will be displayed from 16 June 2014 to 29 June 2014

Each year Berwick-upon-Tweed Town Council's annual return is audited by an auditor appointed by the Audit Commission. Any person interested has the right to inspect the accounts and make copies of the annual return and all books, deeds, contracts, bills, vouchers and receipts relating to the Accounting Statements.

These documents for Berwick-upon-Tweed Town Council are to be made available on reasonable notice by application between the hours of 10 am and 1 pm on Mondays to Fridays (excluding public holidays).

Commencing on	<u>30 June 2014</u>
And	
Ending on	<u>25 July 2014</u>

If you wish to view them then please contact the named Council representative:

Name	<u>Robert Leatham</u>
Position in Council	<u>Finance Officer</u>
Address	<u>5 The Chandlery</u>
	<u>Quayside</u>
	<u>Berwick</u>
Phone number	<u>302391</u>

Local electors and their representatives have rights to question the auditor about the accounts and object 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 council/~~meeting~~. The auditor can be contacted at the address below for this purpose from the **28 July 2014** until the audit has been completed.

The council/~~meeting~~'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 of Berwick-upon-Tweed Town Council is being carried out by:

BDO LLP  
Arcadia House  
Maritime Walk  
Ocean Village  
Southampton  
SO14 3TL  
023 8088 1941

# APPENDIX 6

## Councils' Accounts: A Summary of Electors' Rights

### *The basic position*

By law<sup>1</sup> any person interested has the right to inspect a parish council's or parish meeting'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 appointed auditor questions<sup>2</sup> about the council's accounts or object to<sup>3</sup> an item of account contained within them.

### *The right to inspect the accounts*

When your council 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 council'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 council has done, or an item in its accounts, is lawful or reasonable.

### *The right to object to the accounts*

If you think that the council has spent money that they shouldn't have, or that someone has caused a loss to the council 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 council 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 council. 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 should not use this 'right to object' to make a personal complaint or claim against your council. 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 a member of the council 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 council 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*

Councils, 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-enquiries@audit-commission.gsi.gov.uk](mailto:public-enquiries@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 Council's appointed external auditor please write to: BDO LLP, Arcadia House, Maritime Walk, Ocean Village, Southampton, Hampshire SO14 3TL.

<sup>1</sup>Section 15(1) Audit Commission Act 1998

<sup>2</sup>Section 15(2) Audit Commission Act 1998

<sup>3</sup>Section 16(1) Audit Commission Act 1998