

The Right to Ask the Auditor Questions about the Accounts

You can ask the appointed auditor questions only 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 that they are auditing. 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 authority deliberately or by behaving irresponsibly, you can object to the external auditor by sending a formal 'notice of objection', which must be in writing to the address below. You must tell the auditor why you are objecting. 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'. Again, you must give your reasons in writing to the auditor at the address below. 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 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 complain to the Monitoring Officer at South Bucks District Council if you believe that 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 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. When the auditor decides whether to take your objection further, one of a series of factors they must take into account includes 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.

Whom Should You Contact?

More detailed information on your rights is contained in the FREE Audit Commission publication [Council Accounts – Your Rights](#). Up to five copies are available free of charge by phoning 0800 502030. Alternatively, you will find it on the [Audit Commission website](#)

If you wish to contact your Council's appointed external auditor please write to:

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Poole
Dorset
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