

Guidance notes on completing Part 2 of the Annual Governance and Accountability Return 2017/18, Sections 1 and 2

- Where an authority is exempt from the requirement for a limited assurance review, it need not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The authority **must** comply with Proper Practices in completing this Annual Governance and Accountability Return and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the annual internal audit report prior to approving the annual governance statement and before approving the accounts.
- Make sure that the Annual Governance and Accountability Return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed annual return. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness at the meeting at which it is signed off.
- You **should** inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.
- It is recommended that the authority has numerical and narrative explanations for significant variances in the accounting statements on **page 4**, should a question be raised by a local elector. There is guidance provided in the *Practitioners' Guide** that may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2017) equals the balance brought forward in the current year (Box 1 of 2018).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the accounts and accounting records can be inspected. Whatever period the RFO sets **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
Internal Audit Report	Have all highlighted boxes have been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', is an explanation available should a question be raised by a local elector and/or an interested party?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Is an explanation of significant variations from last year to this year available, should a question be raised by a local elector and/or an interested party?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority is a sole managing trustee?	✓	

*More guidance on completing this annual return is available in **Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, which can be downloaded from www.nalc.gov.uk or from www.slcc.co.uk or from www.ada.org.uk

Certificate of Exemption

To be completed only by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2018, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2018 and a completed Certificate of Exemption is submitted notifying the external auditor.

certifies that during the financial year 2017/18, the higher of the authority's gross income for the year **or** gross annual expenditure, for the year did not exceed **£25,000**

Annual gross income for the authority 2017/18:

£11531

Annual gross expenditure for the authority 2017/18:

£11531

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Part 3 to the external auditor to undertake a limited assurance review for which a fee of £200 +VAT will be payable.

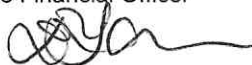
By signing this **Certificate of Exemption** you are confirming that:

- The authority has been in existence since before 1st April 2014
- In relation to the preceding financial year (2016/17), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and submitted to the external auditor.

The Annual Internal Audit Report, Annual Governance Statement, Annual Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on a public website* before 2 July 2018. **By signing this certificate you are also confirming that this will be done.**

Signed by the Responsible Financial Officer



Date

30/5/18

Signed by Chairman



Date

30/5/18

Email

barabarani@gmail.com

Telephone number

01538 702077

*Published web address (not applicable to Parish Meetings)

www.aishrebleid.org

This Certificate of Exemption should be returned as soon as possible after certification to your external auditor.

Annual Internal Audit Report 2017/18

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2018.

The internal audit for 2017/18 has been carried out in accordance with this 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 authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	NO PETTY CASH KEPT		✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
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.	✓		
K. (For local councils only)			
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken

20/11/17 & 03/05/18

Name of person who carried out the internal audit

ALAN TOPLIS-TOPLIS ASSOCIATES LTD

Signature of person who carried out the internal audit

Date

03/05/18

*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, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

ALSTONEFIELD PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for 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 2018, that:

	Agreed			'Yes' means that this 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 authority to conduct its business or manage 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 authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓			considered and documented the financial and other risks it faces and 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 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	N/A	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 authority and recorded as minute reference:

30/5/18 5

dated

30/05/2018

Signed by the Chairman and Clerk of the meeting where approval is given:

Chairman

Clerk

Section 2 – Accounting Statements 2017/18 for

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	13072	14575	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	7784	7637	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3144	3894	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	5602	7506	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	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	3823	4025	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	14575	14575	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	14575	14575	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	21634	21635	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	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)	Yes	No	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 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer



Date

30/5/2018

I confirm that these Accounting Statements were approved by this authority on this date:

30/5/2018

and recorded as minute reference:

30/5/18 5

Signed by Chairman of the meeting where approval of the Accounting Statements is given



ALSTONEFIELD PARISH COUNCIL

The Clerk to the Council: Liz Court 01538 702077
c/o The Village Hall, Alstonefield, Ashbourne, Derbyshire. DE6 2FR

Councillors: Nick Bonsall (310262)

Gordon Campbell (07919353800) Richard Butler (310620) Cathy Reavy (310125)

Alan Hayes (310057) Rupert Hignett (310389) Carrie Osborne (310453)

Income and Expenditure Account for Financial Year Ending 31st March 2018

Alstonefield Parish Council

CUMULATIVE FUND BALANCE	£
Balance brought forward 1 st April 2017	14624.79
Minus cheques raised before 31 st March	50.00
Add total Income (Income statement)	11581.26
less Total Expenditure (Expenditure statement)	11580.57
Balance carried forward 31 st March 2018	14575.48
REPRESENTED BY:	
APC NatWest Current Account 88791696	10555.30
Less unrepresented cheques	
APC NatWest Reserve Account 46546936	4020.18
TOTAL	£14575.48

The above statement of Account represents fairly the financial transactions for the year ending 31st March 2018 and the financial position as at that date of the Alstonefield Parish Council.

Signed:



(Chairman)

Date 30/5/18



(Responsible Financial Officer)

Date 30/5/18

Alstonefield Parish Council (Incorporating Playing Field Committee)

Income and Expenditure Account for Financial Year Ending 31st March 2018

*(Last) Year Ended
31st March 2017*

*(Current) Year Ended
31st March 2018*

Income

7784.98	Precept	7636.86
400.00	Agency Services (Lengthsman)	1099.00
115.02	SMDC Grant	60.23
174.64	VAT Refund	315.06
0	Homestead Garden Rent	0
450.00	Car Boot Playing Field rentals	450.00
870.00	Peace through Folk festival	841.11
252.76	Sale of mower	237.60
0.00	Election Poster	0.00
216.39	Monies from Honesty Box	312.21
248.46	50% Honesty Box	156.92
363.75	Cricket Club Mowing contribution	371.25
1.38	Interest on Reserve Account	1.02
50.00	Leadenboot Grant	50.00
£10927.38		£11531.26

Expenditure

1023.00	General administration	952.60
5602.54	Clerk and Lengthsman wages	7505.76
629.00	Lengthsman Sundries	0.00
0.00	Village Hall Room Hire	189.00
0.00	Clerk's expenses	0.00
60.00	Chairman's expenses	202.90
	Lengthsman Equipment	
1583.20	Playing field maintenance/signs/posts and fingerposts	2367.88
88.20	Play equipment inspections	88.20
	Play Equipment Maintenance	
63.00	Milldale Car park	0.00
226.08	Defibrillator maintenance	0.00
0.00	Community Paths Initiative	0.00
150.54	Toilet Car Park 50% Honesty Box	124.23
	Discretionary grant	150.00
	VAT to be reclaimed	
£9452.56		£11580.57

Alstonefield Parish Council

Income and Expenditure Account for Financial Year Ending 31st March 2018

Assets Held

LAND

Asset Ownership Confirmed:	<u>Location</u>	<u>Area</u>
Playing Field (Deeds with Flint Bishop and Barnett solicitors)	Alstonefield	3.88 acres
Homestead Garden	Adjoining 'The Homestead', Alstonefield	432 sq yards (approx)
Asset Ownership Under Review:		
Archford Moor Quarry	Archford Moor, Alstonefield	1.96 acres
Household Waste Site	Greenhill, Alstonefield	1.37 acres
Lode Quarry	Lode Lane, Alstonefield	0.48 acres

EQUIPMENT

	Value (£)
Play equipment: playhouse, twin balance beam, spring horse, cradle swing, junior swing and sports surface	7,713
Gates, fences, posts, chains, Walls and cones	1,600
5 x Benches	2,500
5 x Noticeboards	2,000
2 x Fingerposts	200
Lawnmower, 2 x Strimmers, Multi-chip Mulcher, Robin Brushcutter, Line marker (donated)	5432
Miscellaneous tools and safety equipment	150
Milldale Car Park	1040
2 Honesty Boxes + Cairn + signs	1000

Investments

	No of Shares	Stock Held
Peak District Rural Housing Association	1	£1.00

Liabilities

None

Tenancies

None

Agency Work

The Parish Council employs two Lengthsmen to carry out duties under agreements with Staffordshire County Council and Staffordshire Moorlands District Council.

Section 137, Local Government Act 1972

The Act enables Parish Councils to spend up to the product of £6.44 per elector for the benefit of people in the area on activities or projects not specifically authorised by other powers. No payments were made in this financial year.

**Alstonefield Parish Council (Incorporating Playing Field Committee)
Income and Expenditure Account for Financial Year Ending 31st March 2018**

Annual Return Information

	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13
1 Balance brought forward	14575	13072	10282	5970	12472	6308
2 (+) Annual Precept	7637	7784	7921	7962	8199	9049
3 (+) Total other receipts	3894	3144	4128	4640	4129	2513
4 (-) Staff Costs	7506	5602	6509	4563	7284	1551
5 (-) Loan / interest capital payments	0	0	0	0	0	0
6 (-) Total other payments	4025	3823	2749	3727	11546	3729
7 (=) Balances carried forward	14575	14575	13073	10282	5970	12472
8 Total cash and investments	14575	14575	13073	10282	5970	12472
9 Total fixed assets	21635	21634	21634	21634	21634	19138
10 Total borrowings	0	0	0	0	0	0

Explanation of significant variances in the accounting statements - Section 2Local council name: ALSTONEFIELD PARISH COUNCIL

Please explain any variances of more than 15% between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200; however, in some cases there may be 'compensating' variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. **We also ask you to explain any change where there is a movement to or from zero.** Please either use the proforma below, or complete a separate schedule if more space is required.

Section 2	2016/17 £	2017/18 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £10))
Box 2 <i>Precept</i>				
Box 3 <i>Other income</i>				
Box 4 <i>Staff costs</i>	5602	7506	1904	Clerks wages for 1st quarter of 2017 fell into 2017-18 total w/p £652 Lengthsman undertook additional work in the parish to the value of £1250
Box 5 <i>Loan interest/capital</i>				
Box 6 <i>Other payments</i>				
Box 7 <i>Balances carried forward</i>				If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown.
Box 9 <i>Fixed assets & long term assets</i>	21634	21635	1	Explain all movements in this category and not just those above 15% Donated line master - nominal value of £1
Box 10 <i>Total borrowing</i>				

Confirmation regarding the exercise of public rights

Local Council name: ALSTONFIELD PARISH COUNCIL

The Council must inform the electorate of a 30 working day period during which public rights may be exercised.


The inspection period must include the first **10 working days** of July 2018. It must start the day after the annual return has been published on your website (or noticeboard for parish meetings) and publication must be as soon as practical after the unaudited annual return has been approved by the Authority.

Working days are defined as Monday – Friday. They **do not** include Saturdays, Sundays and Bank holidays.

(See calendar guide overleaf)

The inspection period commences on: 4/6/18

And ends on: 13/7/18

Signed:  Date: 1/6/18

Position held: Clk & Rfo

Local council name: ASTONFELD PARISH COUNCIL

**Notice of appointment of date for the exercise of public rights
Accounts for the year ended 31st March 2018**

The Local Audit and Accountability Act 2014, and
The Accounts and Audit (England) Regulations 2015 (SI 234)

<p>1. Date of announcement: <u>1st June 2018</u> (a)</p> <p>2. Each year the Council's Meetings (b) Annual Return is audited by an auditor appointed by Public Sector Audit Appointments Limited. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2018 these documents will be available on reasonable notice on application to:</p> <p>(c) <u>LIZ JAMES</u> <u>50 THE VILLAGE HALL</u> <u>ASTONFELD ASHBORNE</u> <u>DERBYSHIRE DE6 4NS</u></p> <p>commencing on (d) <u>4th June 2018</u></p> <p>and ending on (e) <u>13th July 2018</u></p> <p>3. Local Government Electors and their representatives also have:</p> <ul style="list-style-type: none"> • the opportunity to question the auditor about the accounts; 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 Council/Meeting (f). <p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p> <p>4. The audit is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your audit is being carried out by:</p> <p>Mazars LLP, Aykley Heads, Durham, DH1 5TS</p> <p>5. This announcement is made by (g) <u>LIZ JAMES - CLERK TO</u> <u>THE PARISH COUNCIL .</u></p>	<p>(a) Insert date of placing of this notice on your website.</p> <p>(b) Delete as appropriate.</p> <p>(c) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.</p> <p>(a) And (e) The inspection period must include 2 July 2018 to 13 July 2018 inclusive and be 30 working days in total.</p> <p>(f) Delete as appropriate</p> <p>(g) Insert name and position of person placing the notice</p>
--	--

Councils' Accounts: A Summary of Public Rights

The basic position

By law any interested person has the right to inspect a council's/meeting's accounts. If you are entitled and registered to vote in local council elections then you (or your representative) have additional rights to ask the appointed auditor questions about the council's accounts or object to 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 advertise that they are available for people to inspect. Having given the council reasonable notice of your intentions, you then have 30 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 questions 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 it should not have, or that someone has caused a loss to the council deliberately or by behaving irresponsibly, you can request the auditor to apply to the courts for a declaration that an item of account is contrary to law. You do this by sending a formal '*notice of objection*' to the auditor at the address below. **The notice must be in writing and copied to the council.** 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 follow the same procedure as outlined in the previous paragraph. The auditor must then decide whether to take any action. The auditor does not have to, but usually will, give reasons for his/her decision and you cannot appeal to the courts. More information is available on the National Audit Office website (see contact details below).

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 your solicitor. You may also be able to approach the Standards Committee of your local principal authority 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 his/her 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 should make it clear that you are providing information rather than making a formal objection. You do not have to follow any set time limits or procedures. The auditor does not have to give you a detailed report of any subsequent investigation, but 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, one of a series of factors the auditor must take into account is the cost that will be involved. The auditor 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.

Who should you contact?

<p>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 the National Audit Office on 020 7798 7000 or downloading from the website https://www.nao.org.uk/</p>	<p>If you wish to contact your Council's appointed external auditor please write to:</p> <p>Cameron Waddell, Mazars LLP, Aykley Heads, Durham, DH1 5TS</p>
--	--