

Certificate of Exemption – AGAR 2020/21 Part 2

To be completed 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 2021, 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 2021 and a completed Certificate of Exemption is submitted no later than **30 June 2021** notifying the external auditor.

DRAYCOTT - IN - THE - MOORS PARISH COUNCIL

certifies that during the financial year 2020/21, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2020/21:

£14,627

Total annual gross expenditure for the authority 2020/21:

£12,417

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 was in existence on 1st April 2017
- In relation to the preceding financial year (2019/20), 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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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 a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, 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 the authority website/webpage* before 1 July 2021.

By signing this certificate you are also confirming that you are aware of this requirement.

Signed by the Responsible Financial Officer

Date

D. Wheat

04/05/2021

I confirm that this Certificate of Exemption was approved by this authority on this date:

04/05/2021

Signed by Chairman

G. Winfield

Date 04/05/21

as recorded in minute reference:

SIGNATURE REQUIRED

04/05/2021

2021.05.04-12c REFERENCE

Generic email address of Authority

draycottparishcouncil@gmail.com

Telephone number

07812 056085

*Published web address

draycotteinmoorspc.wordpress.com

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2021. Reminder letters incur a charge of £40 +VAT

Annual Internal Audit Report 2020/21

DRAYCOTT - IN - THE - MOORS PARISH COUNCIL

draycottinmoorspc.wordpress.com ADDRESS

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 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	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.	✓		
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 bank account reconciliations were properly carried out during the year.	✓		
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. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")	✓		
L. The authority publishes information on a website/webpage, up to date at the time of the internal audit, in accordance with the Transparency code for smaller authorities.	✓		
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only)	Yes	No	Not applicable
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

04/05/2021

DD/MM/YYYY

DD/MM/YYYY

Name of person who carried out the internal audit

D. MARIANE CORBISHLEY AUDITOR

Signature of person who carried out the internal audit

D. M. Corbishley

Date

04/05/2021

*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 2020/21

We acknowledge as the members of:

DRAYCOTT-IN-THE-MOORS 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 2021, 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		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 as a body corporate it is a sole managing trustee of a local trust or trusts.
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

04/05/2021

and recorded as minute reference:

2021.05.04-12d

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

Chairman

G. Winfield

REQUIRED

Clerk

D. Wheat

REQUIRED

Other information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes

No

draycottinmoorspc.wordpress.com

Explanation of significant variances in the accounting statements - Section 2

Parish Council name: DRAYCOTT-IN-THE-MOORS PARISH COUNCIL

Please explain any variances of more than 15% or anything over £100k 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	2019/20 £	2020/21 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £10))
Box 2 Precept	9500	9784	+284	—
Box 3 Other income	6713	4843	-1870	RECEIPT OF VAT REFUND £1626-67 INCREASE OF PRECEPT £284-00 PREVIOUS YEAR 2019/20 THE COUNCIL WERE IN RECEIPT OF LOCALITY GRANT £3,875-00
Box 4 Staff costs	2975	3240	+265	—
Box 5 Loan interest/ capital	—	—	—	—
Box 6 Other payments	12287	9178	-3109	THE COUNCIL HAD TO REPAY THE UNDERSPEND OF LOCALITY GRANT DUE TO THE CORONAVIRUS AND NOT HAVING OPPORTUNITY FOR PUBLIC EVENTS
Box 7 Balances	19580	21789	+2209	If some of the year-end balances are earmarked for specific purposes rather than as a general reserve,

carried forward	19580	21789	+2029	please provide a breakdown. £6995 is reserved for the Solar Array fund (Community projects from Solar farm income)
Box 9 Fixed assets & long term assets	—	—		Explain all movements in this category and not just those above 15% or over £100k
Box 10 Total borrowing	—	—		

DRAYCOTT-IN-THE-MOORS PARISH COUNCIL - BANK RECONCILIATION 2020-2021

OPENING BALANCE 01.04.2020		£ 19,579.33
PLUS RECEIPTS		
Precept	£ 9,784.00	
Lengthsman Grant	£ 200.00	
District Council Initiative Fund	£ 400.00	
Staffordshire County Covid Fund	£ 250.00	
Solar Array Fund	£ 2,276.16	
Reimbursement of VAT	£ 1,626.67	
Donation WI - Defibrillator	£ 50.00	
Insurance Reimbursement	£ 40.54	£ 14,627.37
		£ 34,206.70
LESS PAYMENTS		
		£ 12,417.17
BALANCE C/FWD 31.03.2021		
		£ 21,789.53
Balance as per Bank Statement		£ 22,138.53
LESS cheques not presented		£ 349.00
		£ 21,789.53

DRAYCOTT-in-the-MOORS PARISH COUNCIL
RECEIPTS / PAYMENTS FOR THE YEAR 2020/2021

	<i>2018/19</i>	<i>2019/2020</i>	<i>2020/2021</i>
	to 31/03/19	to 31/03/20	to 31/03/21
CURRENT ACCOUNT			
Balance C/F at Year End	£ 11,409.22	£ 18,628.82	£ 19,579.33

RECEIPTS

Staffordshire Moorlands District Council - Precept	£ 9,500.00	£ 9,500.00	£ 9,784.00
Staffordshire Moorlands District Council - Grant	£ 94.95	£ -	-
Staffordshire Moorlands District Council - WW1 Centenary	£ 435.00	£ -	-
Staffordshire Moorlands District Council - Lengthsman Grant	£ -	£ 200.00	£ 200.00
SMDC Councillor Initiative Fund (Cllrs. Hulme & Wilkinson)	£ -	£ 400.00	£ 400.00
Staffordshire County Council - Covid Grant			£ 250.00
Solar Array Grant	£ 2,164.92	£ 2,217.81	£ 2,276.16
Groundwork - Neighbourhood Plan Grant	£ -	£ 3,875.00	-
Transparency Fund	£ -	£ -	-
Staffs Safer Roads Partnership	£ 5,000.00	£ -	-
Income from Sale of Books	£ -	£ 20.00	-
Donation to Defibrillator Fund	-	-	£ 50.00
Reimbursement of Insurance			£ 40.54
Reimbursement of VAT	£ -	£ -	£ 1,626.67
From Deposit Account	£ -	£ -	-
TOTAL RECEIPTS 2019/2020	£ 17,194.87	£ 16,212.81	£ 14,627.37

PAYMENTS

Clerk's Salary & PAYE	£ 2,020.00	£ 2,975.00	£ 3,209.20
Cletrk Overtime (Parishes together)			£ 30.10
Postage Costs	£ 1.77	£ 20.70	£ 34.66
Clerk's Expenses - Broadband, Paper, Consumables	£ 213.50	£ 424.69	£ 505.24
Election Charges	£ -	£ 481.53	£ 481.53
Website Management	£ -	£ -	-
Purchase of Computer Equipment/ Printer	£ 76.99	£ -	£ 236.40
Hire of Church Hall for meetings / Zoom Subscription	£ 238.00	£ 272.00	£ 107.95
Repairs and Maintenance	£ -	£ 79.98	£ 40.75
Insurance	£ 404.62	£ 418.92	£ 420.60
Training	£ 80.00	£ 111.65	-
External Admin Fees - Audit and Councillor Costs	£ 88.98	£ 35.00	£ 35.00
Membership Fees	£ 576.00	£ 288.00	£ 289.00
Lengthsman	£ -	£ 915.00	£ 939.00
Litter Picking	£ 978.77	£ 1,084.05	£ 1,130.68
Litter picking mileage, phone and costs	£ 225.00	£ 261.50	£ 243.91

Newsletter			£	60.00		
Capital Purchase (Litter Bin, Posts)			£	376.74		
Donations	£	50.00	£	70.00	£	50.00
Solar Array Grants Paid	£	1,533.14	£	2,343.28	£	581.41
Expenditure of Locality Grant	£	3,053.50	£	480.00	£	3,395.00
WW1 Centenary Grant	£	435.00	£	-	-	
SSRP Grant	£	-	£	5,000.00	-	
Staffordshire County - Covid Grant					£	250.00
Section 137 (Adoption of Phone Box)	£	-	£	1.00	-	

TOTAL PAYMENTS £ 9,975.27 £15,262.30 £12,417.17

BALANCE as at Year End - 31st March £ 18,628.82 £19,579.33 £21,789.53

Business Reserve Account

BALANCE c/f	£	-	£	0.01	£	0.01
Interest	£	0.01	£	-	-	
Transferred to Business Current Account						
Balance as at Year End - 31st March	£	<u>0.01</u>	£	<u>0.01</u>	£	<u>0.01</u>

Signed: g. Winfield CHAIRMAN

Signed: D. Wheat CLERK

Signed: M. Colwell INTERNAL AUDITOR

Local Council name: DRAYCOTT - IN - THE - MOORS PARISH COUNCIL

Confirmation of contact details

Please confirm the contact details for the Clerk, RFO (if not the clerk) and Chair, to assist us in ensuring that our records are kept up to date:

Clerk's name: <u>DENISE WHEAT</u>	RFO's name (if not clerk):	Chair's name: <u>GORDON WINFIELD</u>
Clerk working hours: <u>20hrs per month</u>	RFO working hours (if not clerk):	
Parish Council registered address: <u>3 THE ISLAND</u> <u>TEAN</u> <u>S-O-T</u> <u>ST10 4JE</u>	Parish Council registered address:	Chair contact address: <u>68 UTTOXETER RD</u> <u>DRAYCOTT</u> <u>S-O-T</u> <u>ST11 9AB</u>
Telephone: Primary contact number: <u>01538 723985</u>	Telephone: Primary contact number:	Telephone: Primary contact number: <u>01782 396752</u>
Mobile/Alternative number: <u>07812 056085</u>	Mobile/Alternative number:	Mobile/Alternative number: <u>07989 618562</u>
Generic e-mail address for the Authority (please only provide a personal e-mail address if the clerk / RFO does not have access to a generic e-mail account).		

Please return this form together with the Annual Governance & Accountability Return and other information requested.

Confirmation regarding the exercise of public rights

Parish Council name: DRAYCOTT - IN - THE - MOORS PARISH COUNCIL

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

The inspection period must commence no later than 1 July 2021.

The elector's rights must start **EXACTLY** one day after the annual return has been published on your website (or other free to access website used by the Council) with the statutory notice at Attachment 3.2. Publication of the annual return must be as soon as practical after the unaudited annual return has been approved by the Parish Council.

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

The inspection period commences on: 8/6/2021

And ends on: 19/7/2021

Signed: Denise Wheat Date: 2/6/2021

Position held: PARISH CLERK / RFO

WHAT COUNCILS NEED TO DO TO ADVERTISE THE AUDIT

The Local Audit and Accountability Act 2014 as summarised in the Accounts and Audit (England) Regulations 2015 (*Statutory Instrument No. 234*), and subsequent amendments and the Code of Audit Practice require that:

1. The accounts to be audited (the Annual Return) and other documents such as books, deeds, contracts, bills, vouchers and receipts relating to them must be made available for inspection by any person interested on reasonable notice, during a period of 30 working days selected by the Parish Council. MHCLG have clarified that the March 2021 amendment to the regulations unintentionally allowed smaller authorities until 1 August 2021 to start the period of public rights and they have confirmed that this should only apply to principle authorities with smaller authorities required to start the period no later than 1 July 2021. MHCLG are seeking Ministerial approval to correct the regulations so SAAA have designed the AGARs and we have written this guidance on the assumption this is granted. In any event, there is no barrier on a smaller authority publishing the AGAR and starting the public rights period earlier than the deadline.
2. The notice advertising the inspection period must be published with the accounts and must state:
 - (1) The period of 30 working days during which the Annual Return, and other documents referred to in paragraph 1 above will be available for public inspection;
 - (2) Details of the manner in which notice should be given of an intention to inspect the accounts and other documents;
 - (3) The name and address of the auditor; and
 - (4) The provisions contained in section 26 (inspection of documents and questions at audit) and section 27 (right to make objections at audit) of the Act

The Parish Council may wish to use the template at attachment 3.2 to advertise the audit.

Please see the link below for the original regulation, the update to make special arrangements for 2019/20 due to the implications of COVID-19 and the March 2021 update.

http://www.legislation.gov.uk/uksi/2015/234/pdfs/uksi_20150234_en.pdf

<http://www.legislation.gov.uk/id/uksi/2020/404>

<https://www.legislation.gov.uk/uksi/2021/263/regulation/1/made>

Local council name: DRAYCOTT-IN-THE-MOORS PARISH COUNCIL

**Notice of appointment of date for the exercise of public rights
Accounts for the year ended 31st March 2021**

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

<p>1. Date of announcement: <u>2/6/2021</u> (a)</p> <p>2. 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 2021 these documents will be available on reasonable notice on application to:</p> <p>(b) <u>PARISH CLERK - MRS D. WHEAT</u> <u>3 THE ISLAND, TEAN, S-O-T, ST10 4JE</u> <u>07812 056085 // 01538 723985</u> <u>e-mail draycottparishcouncil@gmail.com</u></p> <p>commencing on (c) <u>8/6/2021</u></p> <p>and ending on (d) <u>19/7/2021</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 Authority (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, The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF</p> <p>5. This announcement is made by (e) <u>Deise Wheat - Parish Clerk</u></p>	<p>(a) Insert date of placing of this notice on your website.</p> <p>(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.</p> <p>(c) And</p> <p>(d) The inspection period must be 30 working days in total and commence no later than 1 July 2021.</p> <p>(e) Insert name and position of person placing the notice</p>
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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, Partner, Mazars LLP,</p>
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mazars

	local.councils@mazars.co.uk
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