advertisement or notice that tells you the accounting records 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 accounting records fully, so you know
what they contain. 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 smaller authority 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 accounting records for the financial
year being audited. However, your right to ask the external auditor questions is limited. The external
auditor can only answer ‘what’ questions, not ‘why’ questions. The external auditor cannot answer
questions about policies, finances, procedures or anything else unless it is directly relevant to an item
in the accounting records. Remember that 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 make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. 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 smaller authority’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 accounts you must write to the external auditor stating you want to
make an objection, including the information and evidence below and you must send a copy to the
smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority’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; and
- details of any matter about which you think the external auditor should make a public interest
  report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor
to act within the powers available under the Local Audit and Accountability Act 2014.

A final word

You may not use this ‘right to object’ to make a personal complaint or claim against your smaller
authority. You should take such complaints to your local Citizens’ Advice Bureau, local Law Centre or
to your solicitor. Smaller authorities, and so local taxpayers, 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, they will only continue with the objection if it is
in the public interest to do so. They may also decide not to consider an objection if they think that it is
frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against
an auditor’s decision not to apply to the courts for a declaration that an item of account is unlawful, 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 Local authority accounts: A guide to
your rights are available from the NAO website.

If you wish to contact your authority’s appointed
external auditor please write to the address in
paragraph 4 of the Notice of Public Rights and
Publication of Unaudited Annual Governance &
Accountability Return.