

# Council accounts: a guide to your rights

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**As a local resident you have legal rights,  
which let you inspect your council's  
accounts and related documents.**



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# Introduction

**Councils spend public money. The money comes from national and local taxes – as well as charges to users of services. Councils have a special responsibility to tell local residents and taxpayers how they spend your money. They do that by publishing yearly accounts and details of their spending.**

‘Council accounts’ are the financial statements that most organisations have to produce at the end of the year – a balance sheet and summary of income and expenditure. But the term also covers all related documents used to make up the council’s accounts and any report by the external auditor about how the council organises itself to conduct its business.

As a local resident, or interested party, you have legal rights which let you inspect your council’s accounts and related documents. If you are also a local elector (a person who has the right to vote in a local election or for members of a national parliament) you also have rights to:

- ask questions about the accounts, and
- object to them.

You do not have to pay directly for exercising your rights – but there is a cost, which will be added to the costs of running your council. And therefore, indirectly, the cost of exercising your rights is added to your council tax.

This guide explains how you can use your rights responsibly.

It explains what the law says about the accounts and your rights.

And, if you have concerns about your council that are not about the accounts, it points you to other sources of advice and more information.

# What do you want to do now?

## **This guide is about your rights in relation to council accounts.**

**Chapter 1** shows you how to inspect the accounts, how to ask questions about and how to make a formal objection to the accounts.

If you are planning to approach the external auditor to ask a question or make an objection about the accounts, you need to know:

- who the council's external auditor is (see page 5);
- your legal rights;
- when you can exercise them;
- what an external auditor can and cannot do; and
- the costs involved.

You may wish to know other things about your council, which may not be about the accounts. In **Chapter 2** we give contact details for some bodies that may be able to help you.

If you just want information about your council's income or spending, the easiest way is to ask your council. Most local authorities publish spending details on their websites. If you don't have internet access, ask your council to send you a copy of whatever they publish.

You might simply want to tell someone your view of how well, or otherwise, the council runs its services. You can tell the council or the external auditor about these sorts of issues at any time.

**Chapter 3** is where you will find all the relevant legislation about a council's accounts and your rights – the 'small print'. This guide refers to 'council accounts' throughout. But your rights also apply to certain other local public bodies for which you pay, such as police and fire authorities. You can find a full list at the end of the chapter.

Please note, though, none of your rights in this guide apply to the accounts of any NHS body.

# Chapter 1

## **1 Inspecting, asking questions and objecting to the accounts**

**Objecting to the accounts of your council is a serious matter. You must have read and inspected the accounts and asked relevant questions before making an objection.**

### **Q: What can I inspect?**

**A: You have a legal right to inspect your council's accounts, any related documents, and any report the auditor made in that financial year.**

The law says you may inspect the accounts to be audited and all 'books, deeds, contracts, bills, vouchers and receipts' relating to them for that financial year. It also allows you to make copies of all, or any part, of the accounts and those other documents.

### **Q: Are there any limits to what I can inspect?**

**A: Yes. The law sets some limits to the information you can inspect or copy.**

Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents that are not related to the accounts, or any that contain personal information about a member of staff. An exception to this is if the information relates to the salary and benefits received by senior employees.

A senior employee is any person whose salary is more than £150,000 a year, or a person whose salary is at least £50,000 a year and who holds a senior management position in the council.

## **Q: When can I inspect the accounts?**

**A: By the end of June each year, councils will usually have finished preparing accounts for the financial year that ended on the previous 31 March. Councils must then tell the public, by advertising on their website and in at least one local newspaper, that the accounts and related documents are available for you to inspect. You have 20 working days to inspect the accounts. This is called the 'inspection period'.**

A council must publish the advertisement at least 14 days before the inspection period begins. The notice must show the dates, times and places where you can view and copy the accounts and related documents.

Parish councils can advertise the inspection period by putting up a notice in a public place instead of putting an advertisement in a newspaper or on their website.

## **Q: Where can I inspect the accounts?**

**A: Council accounts are important and valuable documents and must be safeguarded. You will usually have to inspect them at the council offices.**

You can also ask the council to send copies of documents to you, but you may have to pay for this service. Councils may also charge you for copying any documents.

Some parish councils do not have an office and so usually arrange for inspection in a local public place. You should not, however, expect to go to anyone's home to inspect the accounts. The council will arrange a suitable place for you to inspect the accounts if they don't have an office.

## **Q: Can anyone help me to inspect the accounts?**

**A: Yes. You can ask someone to help you or appoint a representative.**

You can ask another person to accompany you to inspect the accounts. You can also ask someone to be your representative and inspect the accounts for you. This person does not have to live in the area covered by your council. In either case, you must inform the council in good time that you will be accompanied or have appointed someone to represent you.



## **Q: What if I am denied my inspection rights?**

**A: If you find yourself in a disagreement about your inspection rights or have a problem accessing the documents you want to inspect, you should try to resolve this with your council.**

Nobody should try to stop you from inspecting and copying documents, but you must also always act reasonably.

Acting reasonably includes agreeing a time to inspect documents that is convenient to the council as well as to you.

Acting reasonably also includes being responsible and specific about what you want to inspect. A council might reject a request to see 'everything' as being unreasonable.

## **Q: Can the external auditor help me to enforce my right to inspect the accounts?**

**A: No. Your right to inspect the accounts is personal which means the external auditor cannot get involved.**

The auditor has no role in enforcing inspection rights. If you need to, you may ask the Citizens Advice Bureau for help, or a solicitor to enforce your rights. If this does not work, you may have to go through the courts. (Inspection rights are covered by Sections 14 and 15(1) of the Audit Commission Act 1998, and the Accounts and Audit (England) Regulations 2011 – for details see Chapter 3)

## 2 What if I want to ask a question about the accounts?

### Q: Who can ask questions about the accounts?

**A: Anybody can ask a question, but only local electors have a right to ask questions formally. You must first ask your council about the accounts. If you are a local elector, you can also ask the external auditor.**

Your right to ask questions of the external auditor is enshrined in law. There is no corresponding duty on the external auditor to answer questions. This is because the law does not wish to interfere with the external auditors' independence or with their freedom to exercise discretion.

### Q: Who can answer my questions about the accounts?

**A: You should always give your council the opportunity to explain anything in the accounts that you are not sure about.**

If you are not satisfied with the council's explanation, you may ask the external auditor to explain certain points in the accounts.

Because the law limits the time available for you to ask questions, you must let the external auditor know as soon as possible if you have a concern.

### Q: How can I find out who the external auditor is?

**A: In this guide 'the external auditor' means the auditor appointed to the council by the Audit Commission.**

You can find out who the auditor is by:

- asking your council;
- looking at the [auditor contact details page](#) on the Audit Commission website;
- phoning the Audit Commission's Public Enquiries line on 0303 444 8330; or
- emailing [public-enquiries@audit-commission.gsi.gov.uk](mailto:public-enquiries@audit-commission.gsi.gov.uk).

## **Q: When can I ask the external auditor questions about the accounts?**

**A: The advertisement or notice that tells you the accounts are available for you to inspect will also tell you the date set by the auditor on or after which you may ask them questions. There is a time limit for asking questions.**

You can ask someone to be your representative when asking questions of the external auditor.

However, before you ask the external auditor any questions, you should inspect the accounts so you know what they contain.

You can ask the external auditor questions about the accounts from the date set until the audit is complete and closed. Once the audit is closed you will no longer be able to ask the auditor questions about that year's accounts.

You may ask your council questions about the accounts for any year, at any time.

## **Q: What questions can I ask about the accounts?**

**A: You can ask the external auditor questions about an item in the accounts 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 the council's policies, finances, procedures or anything else that is not relevant to an item in the accounts.

## **Q: Can the external auditor answer questions about my view of the accounts?**

**A: No. Your questions must always be about facts, not opinions.**

To avoid any misunderstanding, we recommend that you always ask your questions in writing.

**Q: Can the external auditor raise my question with the council for me?**

**A: No. The external auditor cannot ask the council questions for you or give you the council's answers.**

The external auditor must always act independently of both electors and the council when auditing the accounts. So the external auditor won't put a question to the council on your behalf. If you ask questions that are not about the accounts, the external auditor will suggest that you ask the council for the information you want.

**Q: Will the external auditor answer my question about whether something in the accounts is lawful?**

**A: The fact that you disagree with something your council has done, or intends to do, does not necessarily mean it is unreasonable or unlawful. The auditor considers the legality of items of account brought to their attention, but does not have to answer questions about whether something the council has done, or an item in its accounts, is lawful.**

When thinking about asking questions, you must accept that councils have the power to decide what they think is the best way to do things within the law.

An external auditor or a court can only question a council's policies, or decisions, if they are unlawful. (Asking the auditor questions about the accounts is covered by Sections 15(2) to 15(5) of the Audit Commission Act 1998 – see Chapter 3 – and in Chapter 5 of the [Code of Audit Practice](#))

### **3 How do I object to the accounts?**

**You have inspected the accounts and asked all the questions you need answering. Now you may wish to object to the accounts or an item in them which you consider unlawful.**

#### **Q: What is an objection to the accounts?**

**A: It is a legal right for any local government elector to ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue an immediate report in the public interest.**

You can only object to a specific item in the accounts.

You must tell the external auditor which 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.

Simply disagreeing with income or spending does not make it unlawful. An unlawful item of account is one, for example, that records spending or income that the council:

- had no right to spend or receive;
- spent or received without powers to do so;
- took from, or added to, the wrong fund or account; or
- spent on something that they had the power to spend on, but the decision to spend the money was unreasonable or irrational.

'Unreasonable' has a special meaning in law. A council acts 'unreasonably' or 'irrationally' when its actions are so unreasonable that no reasonable person could have made that decision.

#### **Q: How do I make an objection to the accounts?**

**A: To make an objection to the council's accounts you must send the external auditor a written notice of an objection and a copy to the council.**

This notice must include:

- why you are challenging the accounts;
- the details of any item in the accounts that you think is unlawful;
- the details of any matter you think the external auditor should make a public interest report about; and
- what you would like the external auditor to do (see the next question).

Other than it must be in writing, there is no prescribed format for objecting. We provide a form to help you to make an objection in the right way – but you don't have to use it. Please go to [Council accounts: a guide to your rights](#) on our website to print out the form, or call our Public Enquiry line on 0303 444 8330 and we will send you a copy.

You can ask someone to be your representative and deal with your objection for you. This person does not have to live in the area covered by your council.

### **Q: What can I ask the external auditor to do about my objection?**

**A: You must specify which power or powers you would like the external auditor to consider using in dealing with your objection. You can only ask the external auditor to act within the range of powers available under the Audit Commission Act 1998.**

You can ask the external auditor to:

- issue a **report in the public interest**; and/or
- **apply to the courts for a declaration** that an item of account is contrary to law.

Each of these options is explained below.

### **Q: What does it mean if an external auditor issues a public interest report?**

**A: For more serious matters, the external auditor can report 'in the public interest'.**

The external auditor can send a public interest report to anyone they see fit, including the media and other public bodies locally and nationally. On receipt, the council must call a public meeting to consider the external auditor's report and any recommendations in it.

The council must consider and respond publicly within a short time-frame of receiving a public interest report, usually a month.

(Reporting in the public interest is covered by Section 8 of the Audit Commission Act 1998 and Chapter 4 of the Code of Audit Practice.)

You can see published public interest reports on our website at [Public Interest Reports](#).

### **Q: What does it mean for an external auditor to apply to the court for an item of account to be declared unlawful?**

**A: If the external auditor thinks that income or expenditure included in the accounts may be unlawful, they can apply to the court for a declaration by the judge to that effect.**

If the court agrees with the external auditor, it can make this declaration and can also order the council to put right the accounts.

When deciding whether to apply for a declaration by a judge, the external auditor has to take into account several matters. These include weighing the possible benefits of going to court against the likely costs and uncertain outcome.

(Making a declaration is covered by Section 17 of the Audit Commission Act 1998 and Chapter 5 of the Code of Audit Practice.)

## **Q: What do I do with my written objection?**

**A: You must either send it direct to the external auditor, or to the Audit Commission, using the address below <sup>1</sup> – and we will send it to the external auditor for you.**

You must also send a copy of your written objection to the council. If you don't send a copy to the council, the external auditor will not be able to act on it.

You must give proper notice to the council by either leaving a copy of your objection at, or posting it to, their main office, or any other office where they have said they will accept documents.

If your objection contains personal or sensitive information (for example, about yourself, or someone in the council) you should mark it as 'Private and Confidential – for the attention of the Chief Executive (or the Clerk in parish and town councils)'.

You cannot use the objection process to make a personal complaint or claim against a council.

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**1** Public Enquiries, Audit Commission, 3rd Floor, The Fry Building,  
2 Marsham Street, London, SW1P 4DF

## **Q: What will the external auditor do with my written objection?**

**A: The external auditor will consider whether your objection complies with the law.**

Before the external auditor can deal with your objection, he or she must confirm:

- you are a local elector of the area to which the accounts relate; and
- the objection relates to an item in the year of account for which the audit is still open.

An external auditor will look at the substance of your objection. Neither the external auditor, nor a court, can question a council's policies or decisions unless they are unlawful.

The external auditor must reach a decision on your objection. This may mean not taking any further action. In that event, the external auditor usually provides a 'statement of reasons' that explains how and why they reached their decision.

## **Q: What happens next?**

**A: If your objection meets the requirements, the external auditor will then decide how to deal with it.**

The external auditor decides if the matter you raised needs investigation and action under his or her specific powers, or whether it would be better to consider it within their routine planned audit work.

The external auditor will look objectively at the evidence that an item of account may be unlawful. The fact that you have disagreed with something your council has done, or intends to do, does not necessarily mean it is unlawful or unreasonable.

## **Q: How does the auditor consider my objection?**

**A: In everything they do, external auditors must follow the [Code of Audit Practice](#). Under the Code, the external auditor must take a balanced approach in deciding how much time and money to spend in examining an objection.**

The external auditor will consider:

- how significant the matter is;
- whether there is wider public interest in the issues you have raised;



- whether they, or another external auditor, have previously considered the matter;
- the costs of dealing with the matter; and
- your rights as well as the rights of the council, individual councillors and council officers.
- The auditor will usually write to you and let you know how your objection has been dealt with and the outcome.

## **Q: Can I appeal against the external auditor's decision about my objection?**

**A: Yes, in certain circumstances, but you may pay a lot of money to do so.**

If you have asked the auditor to issue a report in the public interest and they decide not to do so, you cannot appeal that decision. However, when the external auditor decides on your objection, including a decision not to take any action, they will usually explain the reasons for the decision in a 'statement of reasons'.

If your objection is that an item in the accounts is unlawful and the external auditor has not given any reasons for their decision not to take action, you can ask the external auditor for the reasons in writing.

If you have asked the external auditor to apply to the court for a declaration that the item of account is unlawful and disagree with the external auditor's decision not to do so, you do have the right of appeal but you will have to take the matter to court yourself.

You must file your appeal in the Administrative Court section of the High Court within 28 days of receiving the auditor's reasons for their decision.

We strongly recommend that you take legal advice on the strengths of your case and the financial risk involved before deciding to file an appeal. You will have to pay all of your costs associated with the appeal, and may also be ordered to pay the external auditor's and council's legal costs if you lose. An appeal can be expensive. (Your right to object to the accounts is covered by Section 16 of the Audit Commission Act 1998 – see appendix 3 below.)

**Q: Other than the legal power(s) I have asked the external auditor to use, does the auditor have any other powers they can use when investigating my objection?**

**A: Yes.**

You cannot ask for this, but the external auditor can also consider whether to:

- **make a written recommendation** which the council must consider and respond to publicly; and/or
- issue an **advisory notice**; and/or
- make an application for a **judicial review** of the council's actions.

These three actions are explained below.

**Q: What does it mean if an external auditor issues a written recommendation?**

**A: The external auditor has legal powers to make written recommendations to the council about any matter related to the audit of the accounts.**

If the external auditor decides to make written recommendations, they can be made in a separate report or included within other reports by the auditor.

The council must consider these recommendations and respond to them. (Statutory recommendations are covered by Section 11 of the Audit Commission Act 1998 and Chapter 5 of the Code of Audit Practice.)

**Q: What does it mean if the external auditor issues an advisory notice?**

**A: The external auditor can issue an advisory notice if he or she has reason to believe a council or an officer of the council:**

- **is about to make, or has made, a decision that involves, or would involve, the body incurring expenditure that is unlawful;**
- **is about to take, or has begun to take, a course of action which, if continued to its conclusion, would be unlawful and likely to cause a loss or deficiency; or**
- **is about to enter an item of account, the entry of which is unlawful.**

The effect of the advisory notice is to provide the council with some 'breathing space'.

It creates the opportunity for council members to take some time and think again about the action they are about to take and seek proper advice. If they have not already done so, the council can ask for a second opinion. (Issuing an advisory notice is covered in Sections 19A – 19C of the Audit Commission Act 1998.)

### **Q: What does it mean if the external auditor applies for judicial review?**

**A: If matters are serious enough, and other special powers are inadequate or considered inappropriate, the external auditor can decide to apply to the court for judicial review.**

Only a judge can decide whether a council's decision, or failure to take a decision it should have, is lawful.

The external auditor can apply for judicial review on any decision of the council, or any failure by the council to act, which it is reasonable to believe would have an effect on the council's accounts. (Judicial review is covered by Section 24 of the Audit Commission Act 1998.)

### **Q: How much will this cost and who pays?**

**A: Unless you appeal or commission your own advice, there will be no direct cost to you. But both the auditor and the council will spend time answering questions or considering objections. The council is responsible for paying for the auditor's time which can sometimes be significant.**

Councils generally meet their own and the external auditor's costs of dealing with questions and objections.

But you are responsible for paying all costs that you incur, even if the external auditor agrees to do what you have asked them to do.

There may be times where you may also have to pay the external auditor's and the council's costs. For example, if you appeal to the courts against an external auditor's decision and lose the case.

**Ultimately it is local taxpayers in your community that pay most of the costs of questions and objections through the council tax.**

**Please consider the financial effect on you and your community when deciding whether and how you use any of the rights covered by this guide.**

## Chapter 2

### **How to deal with concerns you might have about your council that are not about the accounts.**

If you work for a council and suspect fraud

The [Public Interest Disclosure Act 1998 \(PIDA\)](#) is popularly known as a 'whistleblowers' protection act. It protects employees who make disclosures about a range of subjects from recriminations.

Whistleblowers can claim Public Interest Disclosure Act protection by disclosing their concerns either to their employer or, if they prefer, to another organisation authorised to receive disclosures (a 'prescribed person'). The Audit Commission is a 'prescribed person' under the Act and provides a confidential public interest disclosure line for employees of councils and NHS bodies where they are unable, or unwilling, to report internally.

**You can contact the Audit Commission dedicated Whistleblowers' Hotline on 0303 444 8346.**

### **Complaints**

If you think something has gone wrong at your council, you should first:

- contact the council;
- write to the Chief Executive (or in parish and town councils, the Clerk); or
- contact your local councillor.

Most councils have their own complaints handling system, which deals with nearly all complaints. Occasionally there are issues that someone else needs to deal with. Here are some suggestions to help you.

## **Audit Commission**

The Audit Commission cannot deal with complaints about your council or its services. For more information about what the Audit Commission does please visit [Frequently Asked Questions](#).

If you are unhappy about how your council's external auditor has dealt with you or your concerns, you may use the Audit Commission's complaints process or write to:

**The Audit Commission**  
**3rd Floor, The Fry Building,**  
**2 Marsham Street, London,**  
**SW1P 4DF**

Switchboard: 0303 444 8300

Public enquiries: 0303 444 8330

Email: [public-enquiries@audit-commission.gsi.gov.uk](mailto:public-enquiries@audit-commission.gsi.gov.uk)

Website: [Audit Commission](#)

## **Local Government Ombudsman**

If you think that the way your council has gone about something is wrong; or that the impact of a decision they have made is unfair; or if you are not satisfied with how it has dealt with your complaint, you can contact the Local Government Ombudsman on 0300 061 0614 for advice or to make a complaint. The Ombudsman cannot deal with complaints about parish and town councils.

Phone: 0300 061 0614

Fax: 024 7682 0001

Website: [Local Government Ombudsman](#)

## **Fraud**

If you think the council has committed fraud or used money improperly, you should contact the council's internal auditor. Your council will give you their name and address. If you have evidence of fraud, you should also contact the police.

## **Information**

Your council is covered by the requirements of Freedom of Information legislation, so you can ask to see anything you wish to see at any time. Your council will tell you if there is a reason you may not see any information. If you need some assistance with getting information, the Information Commissioner may be able to help you.

## **Information Commissioner's Office**

Website: [Information Commissioner](#)

Helplines: 0303 123 1113 or 01625 545745

## **Standards**

If you think that a councillor's behaviour is below the high standards expected, you can complain to the council's standards committee. Standards committees publish their own information on how to make a complaint. Please note that they can only deal with complaints about members (councillors) and not about officers or other employees.

If your complaint is about a parish or town councillor, you should contact the standards committee of the council that collects your council tax.

You can also make a complaint about a member of other local public bodies such as police authorities, fire authorities, national park authorities and passenger transport authorities. These local public bodies often have their own standards committees. If you can't find the right address for that standards committee, you should send your complaint to the main office of the local

public body.

**Personal claims**

If you have a personal claim against the council, you should get advice from your local [Citizens Advice Bureau](#), local law centre or a solicitor. You can find a list of solicitors in your local area at the [Law Society](#).

# Chapter 3

## Your rights and the law

The [Audit Commission Act 1998](#) governs and prescribes the work of the Audit Commission and of the auditors it appoints to councils and other local public bodies. The Audit Commission Act, and Accounts and Audit Regulations issued under section 27 of the Act, also cover the duties, responsibilities and rights of councils, other organisations and the public in relation to the accounts being audited.

For your general information, below we provide links to the law referred to in the main part of this guide. The headings below refer you to the relevant sections and schedules in the Audit Commission Act and the regulations.

The information given here is correct at the time of publishing this guide. But please be aware that laws are amended from time to time, so this information may go out of date.

## Use the links to check for the most up-to-date version of this legislation.

### 1 Audit Commission Act 1998

- Section 8 [Immediate and other reports in public interest](#)
- Section 11 [Consideration of reports or recommendations](#)
- Section 14 [Inspection of statements of accounts and auditors' reports](#)
- Section 15 [Inspection of documents and questions at audit](#)
- Section 16 [Right to make objections at audit](#)
- Section 17 [Declaration that item of account is unlawful](#)
- Schedule 2 [Accounts subject to audit](#)

### 2 Accounts and Audit Regulations

The regulations in force at the time of publishing this guide may be found at [Accounts and Audit \(England\) Regulations 2011](#)

*When updating this document, in July 2013, the [Local Audit and Accountability Bill](#) was being considered by Parliament. The Bill includes provisions for the repeal of the Audit Commission Act 1998, the closure of the Audit Commission and the establishment of new local public audit arrangements.*

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