

Reference: IR821

Date issued: 29 March 2022

Ammanford Town Council

I am writing in response to your request for information dated 1 March 2022 in which you requested information regarding Ammanford Town Council.

For ease of reference, I have reproduced your questions below in bold and set out our corresponding responses:

I'm requesting the annual audit letters for Ammanford Town Council for the financial years 2018-19, 2019-20, 2020-21.

And your subsequent clarification on 3 March 2022:

Could I have copies of the audit notices and Council's accounts

I have liaised with the relevant audit team and confirm that no accounts have been received from Ammanford Town Council for the period 2018-2021.

An audit notice was issued by Grant Thornton, for the financial year ending March 2019 (Appendix 1).

An amended notice of audit 2019-20 was issued by Audit Wales on 14 May 2020 (Appendix 2).

In October 2020, the Auditor General for Wales announced changes to audit arrangements for community and town councils across Wales. Details of the new arrangements can be found at <https://audit.wales/publication/future-audit-arrangements-community-and-town-councils-wales>. These new arrangements include a new form of audit that includes a more detailed review of councils' financial transactions on a three-year cyclical basis. In December 2020, councils were informed when these new requirements would be applied to their audits.

An audit of accounts 2021 letter was issued by Audit Wales on 31 March 2021 (Appendix 3).

I have withheld some personal data of Wales Audit Office and Grant Thornton staff in the letters from disclosure, by virtue of s40(2) of the Freedom of Information Act 2000. This is because this is the personal data of the role holder and disclosure would breach the data protection principles of the Data Protection Act 2018. This is an absolute exemption.

If you have any queries, or questions about my handling of your request, please do not hesitate to contact me.

Yours sincerely,
Information Officer

[Address]

Reference: BM/GT/[GT Ref No]

Date issued: [xxxx]

Dear [xxxx]

Notice of audit for the financial year ended 31 March 2019

[Name of council]

This letter contains important information for the body's statutory external audit. It includes a notice of audit and an explanation of what you must now do. It is important that you read the contents carefully to ensure that you provide information to your auditor on time. Page 2 sets out what you must do now.

The Auditor General has appointed Monday 29th July 2019 as the date from which electors can exercise their rights under the Public Audit (Wales) Act 2004.

We also enclose a copy of the 2019 annual return for you to complete and return to us. **Please complete and send us the 2019 return even if your 2018 audit has not yet been completed.**

It will be helpful if you would send us the completed annual return and all requested information by [insert date]. However, we will not be able to issue our audit opinion until after 29th July.

If you are no longer the clerk to the body, please inform us immediately.

If you have any questions, please contact your auditor at:

Grant Thornton UK LLP

11-13 Penhill Road

Cardiff

CF11 9UP

Email: [redacted] [@uk.gt.com](mailto:[redacted]@uk.gt.com)

Phone: 02920 347546

Yours sincerely

Grant Thornton UK LLP

For and on behalf of the Auditor General for Wales

Next steps

Completing the annual return

You should complete the annual return in full as soon as possible and ensure that your internal auditor has completed their work before the annual return is approved. The Practitioners' Guide (Governance and Accountability for local councils in Wales) will help you to complete the annual return.

The RFO must then certify the annual return by 30 June and the body must approve the annual return also by 30 June. The body cannot delegate this approval to a committee.

30 June is the latest date by which you can approve the annual return. You should try and complete the annual return earlier if you can.

Sending the annual return to the auditor

Once the annual return has been approved, you should send it, along with the other documents set out on page 3 of this letter, to your auditor at:

Grant Thornton UK LLP

11-13 Penhill Road

Cardiff

CF11 9UP

The annual return and supporting documents should be sent to the auditor as soon as possible after approval. You should post them to the auditor by 1 July at the latest.

You should keep a copy of the annual return for public inspection.

Notice of audit

You must display the attached notice of audit (page 4) in a conspicuous place in the area no later than 16 June 2019. The notice must also be displayed on the council's website. Joint committee's notices should be displayed on the websites of the constituent councils. The notice must remain on display until at least 1 July.

The notice has been pre-printed with the relevant dates. You need to insert your contact details as set out on the notice.

You can display the notice for longer if you wish.

Inspection of accounts

You must make the annual return and your accounting records available for public inspection on reasonable notice for 20 working days. The audit notice sets out the required inspection period on the basis of availability from Monday to Friday. If this is not possible, please contact your auditor immediately.

Information required for the audit

The Auditor General has specified that ALL councils in Wales must provide the following information for the audit for 2018-19. The information is required under section 52 of the Public Audit (Wales) Act 2004.

You should send to us the original annual return and copies of the following documents.

Accounting statements

1. Bank reconciliation as at 31 March 2019.
2. Explanation of variances between the 2018-19 and 2017-19 accounts in the 2018-19 annual return.
3. If applicable, an explanation of any differences between the 2017-18 accounts included on the 2018-19 annual return and the 2017-18 accounts reported on the 2017-18 annual return.

Guidance on preparation of these documents is included in the Practitioners' Guide. Please refer to this guidance in the first instance.

Annual Governance Statement

1. Photograph showing the audit notice has been displayed in a conspicuous place and website address to confirm the notice has been posted.
2. List of committees established by the body.
3. Terms of reference for each committee.
4. The body's standing orders and financial regulations (or equivalent).
5. For all contracts awarded during 2018-19, evidence that the body complied with its standing orders e.g. copy of advertisement, reports to the body and minutes approving the award of the contract.

Audit fees

Audit fees are charged in accordance with the Wales Audit Office's Fee Scheme 2018-19 available at <http://www.audit.wales/system/files/publications/fee-scheme-2018-19-english.pdf>.

Independence

We are not aware of any conflicts of interest between the auditor and the Council, its members or staff. We will notify you if we become aware of potential conflicts. You should notify us if you are aware of any such conflicts of interest.

Complaints

If you have any complaints about us, please contact us at the address above. Alternatively, you can write directly to the Wales Audit Office at 24 Cathedral Road, Cardiff CF11 9LJ or email WalesAuditOffice@audit.wales.

Notice of appointment of the date for the exercise of electors' rights

[Name of council]

Financial year ending 31 March 2019

1. Date of announcement _____

2. Each year the annual accounts are audited by the Auditor General for Wales. Prior to this date, any interested person has the opportunity to inspect and make copies of the accounts and all books, deeds, contracts, bills, vouchers and receipts etc. relating to them for 20 working days on reasonable notice. For the year ended 31 March 2019, these documents will be available on reasonable notice on application to:

between the hours of _____ and _____ on Monday to Friday
commencing on 1st July 2019
and ending on 26th July 2019

3. From 29th July 2019 until the audit has been completed, Local Government Electors and their representatives also have:

- the right to question the Auditor General about the accounts. The Auditor General can be contacted via: Grant Thornton UK LLP, 11-13 Penhill Road, Cardiff, CF11 9UP
- and the right to attend before the Auditor General and make objections to the accounts or any item in them. Written notice of an objection must first be given to the Auditor General via: Grant Thornton UK LLP, 11-13 Penhill Road, Cardiff, CF11 9UP
- A copy of the written notice must also be given to the council.

4. The audit is being conducted under the provisions of the Public Audit (Wales) Act 2004, the Accounts and Audit (Wales) Regulations 2014 and the Auditor General for Wales' Code of Audit Practice.

Electors' rights under the Public Audit (Wales) Act 2004

The basic position

By law any interested person has the right to inspect the council's accounts. If you are entitled and registered to vote in local council elections then you (or your representative) also have the right to ask the Auditor General questions about them, or challenge an item of account contained within them.

The right to inspect the accounts

When a local government body has finalised its accounts for the previous financial year it must advertise that they are available for people to look at. Having given reasonable notice of your intentions, you then have 20 working days to look through the accounts and supporting documents. You will be able to make copies of the accounts and most of the relevant documents from the body. You will probably have to pay a copying charge.

The right to ask the auditor questions about the accounts

You can only ask the Auditor General questions about the accounts. The Auditor General does not have to answer questions about the body's policies, finances, procedures or anything else not related to the accounts. Your question must be about the accounts that are subject to audit. The Auditor General does not have to say whether he thinks 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 body has spent money that they shouldn't have, or that someone has caused a loss to the body deliberately or by behaving irresponsibly, you can object to the Auditor General by sending a formal 'notice of objection', which must be in writing to the address below. You must tell the Auditor General why you are objecting. The Auditor General 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 General should discuss with the council or tell the public about in a 'public interest report'. Again, you must give your reasons in writing to the Auditor General at the address below. In this case, the Auditor General must decide whether to take any action. The Auditor General will normally, but does not have to, give reasons for their decision and you cannot appeal to the courts. You may not use this 'right to object' to make a personal complaint or claim against the body.

If you wish to make a personal complaint or claim, you should take these complaints to your local Citizens' Advice Bureau, local Law Centre or your solicitor. You may also be able to complain to the Public Services Ombudsman for Wales if you believe that a Member of the body has broken the Code of Conduct for Members. The Ombudsman can be contacted at: 1 Old Field Rd, Pencoed, Bridgend CF35 5LJ, (1 Ffordd yr Hen Gae, Pencoed, CF35 5LJ) (tel: (01656) 641 150).

What else you can do

Instead of objecting, you can give the Auditor General information that is relevant to their responsibilities. For example, you can simply tell the Auditor General if you think that something is wrong with the accounts or about waste and inefficiency in the way the council runs its services. You do not have to follow any set time limits or procedures. The Auditor General does not have to give you a detailed report of their investigation into the issues you have raised, but they will usually tell you the general outcome.

A final word

Local government bodies, and so local taxpayers, must meet the costs of dealing with questions and objections. When the Auditor General decides whether to take your objection further, one of a series of factors they must take into account includes the costs that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts, you might have to pay for the action yourself.

If you wish to contact the Auditor General please write to: Grant Thornton UK LLP, 11-13 Penhill Road, Cardiff, CF11 9UP

Amended notice of audit 2019-20

Date issued: 14 May 2020

Dear Clerk

Notice of audit for the financial year ended 31 March 2020

This letter contains important information for the statutory external audit. It includes a notice of audit and an explanation of what you must now do.

It replaces any previous notice of audit issued to the Council by BDO or Grant Thornton.

It is important that you read the contents carefully to ensure that you provide all required information to your auditor on time. If we have to request this information again during the audit, the Council may incur additional audit fees. Page 3 sets out what you must do now.

The Auditor General has appointed Wednesday 29th September 2020 as the date from which electors can exercise their rights under sections 30 and 31 of the Public Audit (Wales) Act 2004 to ask questions or make objections to the accounts to the Auditor General.

You have already received a copy of the 2020 annual return for you to complete and return to your audit team. Please note the following:

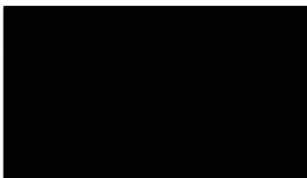
- The annual return must be certified by the RFO and approved by the Council. Failure to do so will result in a qualified audit opinion.
- You must send to your audit team, the completed annual return and all requested information as soon as possible. However, we will not be able to issue our audit opinion until after 1st October 2020.

You must complete, approve and send the 2020 return to your audit team even if your 2019 audit has not yet been completed.

If you are no longer the clerk to the body, please inform your audit team immediately.

If you have any questions, please contact your audit team directly. Contact details are attached to this letter

Yours sincerely



For and on behalf of the Auditor General for Wales

Next steps

Completing the annual return

You should complete the annual return in full as soon as possible and ensure that your internal auditor has completed their work before the annual return is approved. The Practitioners' Guide (Governance and Accountability for local councils in Wales) will help you to complete the annual return.

The RFO must then certify the annual return and the body must approve the annual return. The body cannot delegate this approval to a committee. If the RFO cannot certify the annual return or the Council cannot approve the annual return by 30 June, you must publish a notice on the Council's website.

You should try and complete the annual return as early as you can for submission for audit.

Notice of audit

You must display the attached notice of audit on the Council's website by 16th August at the latest. You may also display it in a conspicuous place in the area.

Joint committee's notices should be displayed on the websites of the constituent councils.

The notice must remain on display until at least 1 September.

The notice has been pre-printed with the relevant dates. You need to insert your contact details as set out on the notice.

Failure to comply with these requirements will lead to the audit team issuing a new audit notice and recommencing the process.

You can display the notice for longer than 14 days if you wish.

Inspection of accounts

You must make the annual return and your accounting records available for public inspection on reasonable notice for 20 working days. The audit notice sets out the required inspection period on the basis of availability from Monday to Friday. If this is not possible, please contact your auditor immediately.

Failure to comply with these requirements in full will lead to the audit team issuing a new audit notice and recommencing the process. This will result in an increased audit fee.

Information required for the audit

The Auditor General has specified that ALL councils in Wales must provide the following information for the audit for 2019-20. The information is required under section 52 of the Public Audit (Wales) Act 2004.

You should send to your audit team the original annual return and copies of the following documents by 10 September 2020. If you are not able to do so. Please notify your audit team as soon as possible. A failure to provide this information on a timely basis will result in additional audit fees being charged to the Council.

In undertaking audit work, auditors may identify further explanations or information that is required to allow the audit team to complete the audit and that are not specified in this letter. This is a normal part of the audit process. Your audit team will notify you of any further explanations or information required during the course of the audit.

Accounting statements

1. Bank reconciliation as at 31 March 2020.
2. Explanation of variances between the 2018-19 and 2019-20 accounts in the 2019-20 annual return.
3. If applicable, an explanation of any differences between the 2018-19 accounts included on the 2019-20 annual return and the 2018-19 accounts reported on the 2018-19 annual return.

Guidance on preparation of these documents is included in the Practitioners' Guide. Please refer to the Practitioners' Guide in the first instance.

Annual Governance Statement

1. Evidence that the Council has addressed all audit issues identified and reported to the Council at the conclusion of the 2017-18 audit.
2. A schedule of all Council meetings (including committee meetings) held during 2019-20.
3. The Council's current website address.

Sending the annual return to the auditor

Your audit will normally be completed by either BDO or Grant Thornton. The annual return and supporting documents should be sent to the auditor as soon as possible after approval.

Once the annual return has been approved, you should send it (by 10 September), along with the other documents set out on page 3 of this letter, to your auditor as follows:

BDO	Grant Thornton
<p>Councils in the following areas:</p> <ul style="list-style-type: none"> • Blaenau Gwent • Bridgend • Caerphilly • Cardiff • Conwy • Denbighshire • Flintshire • Gwynedd • Isle of Anglesey • Merthyr Tydfil • Monmouthshire • Neath Port Talbot • Newport • Rhondda Cynon Taff • Swansea • Torfaen 	<p>Councils in the following areas:</p> <ul style="list-style-type: none"> • Carmarthenshire • Ceredigion • Pembrokeshire • Powys • Vale of Glamorgan • Wrexham
<p>Address to post annual returns and documentation:</p> <p>BDO LLP Arcadia House Maritime Walk Ocean Village Southampton SO14 3TL</p>	<p>Address to post annual returns and documentation:</p> <p>██████████ Grant Thornton 3 Callaghan Square Cardiff CF10 5BT</p>
<p>Email contact address: Welshcouncilaudits@bdo.co.uk</p>	<p>Email contact address: ██████████@uk.gt.com</p>
<p>Contact telephone: 023 8088 1737</p>	<p>Contact telephone: 02920 347546</p>

You should keep a copy of the annual return for public inspection.

If you are unable to meet this timetable, you must contact your audit team as soon as possible.

Unless specifically instructed to do so, please do not submit the annual returns to Audit Wales.

Audit fees

Audit fees are charged in accordance with the Wales Audit Office's Fee Scheme available at <https://www.audit.wales/about-us/fee-scales-and-fee-setting>.

Independence

We are not aware of any conflicts of interest between the auditor and the Council, its members or staff. We will notify you if we become aware of potential conflicts. You should notify your audit team if you are aware of any such conflicts of interest.

Complaints

If you have any complaints about the audit, please contact your audit team at the address above. Alternatively, you can write directly to Audit Wales at 24 Cathedral Road, Cardiff CF11 9LJ or email complaints@audit.wales.

Notice of date appointed for the exercise of electors' rights under the Public Audit (Wales) Act 2004

[Name of council]

Financial year ended 31 March 2020

1. Date of announcement [insert date published on council website]
2. Each year the annual accounts are audited by the Auditor General for Wales. Prior to this date, any interested person has the opportunity to inspect and make copies of the accounts and all books, deeds, contracts, bills, vouchers and receipts etc. relating to them for 20 working days on reasonable notice. For the year ended 31 March 2020, these documents will be available on reasonable notice on application to:

[insert address electors should contact to arrange inspection]

between the hours of [insert time documents are available for inspection - this should be a reasonable timescale] on Monday to Friday
commencing on 1st September 2020
and ending on 28th September 2020
4. From 29th September 2020 until the audit has been completed, Local Government Electors and their representatives also have:
 - the right to question the Auditor General about the accounts. The Auditor General can be contacted via [BDO / Grant Thornton]; and
 - the right to attend before the Auditor General and make objections to the accounts or any item in them. Written notice of an objection must first be given to the Auditor General via [BDO / Grant Thornton]. A copy of the written notice must also be given to the council.
 - [BDO can be contacted at: BDO LLP, Arcadia House, Maritime Walk, Ocean Village, Southampton, SO14 3TL]
 - [Grant Thornton can be contacted at: Grant Thornton, 3 Callaghan Square, Cardiff, CF10 5BT]
5. The audit is being conducted under the provisions of the Public Audit (Wales) Act 2004, the Accounts and Audit (Wales) Regulations 2014 and the Auditor General for Wales' Code of Audit Practice.

[Text in purple should be amended or deleted as appropriate]

24 Cathedral Road / 24 Heol y Gadeirlan
Cardiff / Caerdydd
CF11 9LJ

[Address]

Tel / Ffôn: 029 2032 0500

Fax / Ffacs: 029 2032 0600

Reference: Audit Notice 2021

Textphone / Ffôn testun: 029 2032 0660

Date issued: 31 March 2021

info@audit.wales / post@archwilio.cymru

www.audit.wales / www.archwilio.cymru

Dear Sir/Madam

Audit of Accounts 2021

This letter contains important information for the statutory external audit. It includes a notice of audit and an explanation of what you must now do. It is important that you read the contents carefully to ensure that you provide all required information to your auditor on time. If we have to request this information again during the audit, the Council may incur additional audit fees. **Annex 1** sets out the next steps you need to take for the audit.

Appointment of date for the exercise of electors' rights to ask questions and make objections at audit

The Auditor General has appointed **Monday 20 September 2021** as the date from which electors can exercise their rights under the Public Audit (Wales) Act 2004.

We also enclose a copy of the 2021 annual return for you to complete and return to us. Please note the following:

- the annual return must be certified by the RFO and approved by the Council, by 30 June 2021. If you are unable to do so, you must publish a notice on your website and noticeboard explaining why. An example notice is included in **Annex 1**. Failure to do so will result in a qualified audit opinion.
- please send us your completed and approved annual return and all requested information by 1 September at the latest. The annual return and supporting information should be submitted as soon as possible and you should not wait until the date specified above. This will help us to manage our overall workload. However, we will not be able to issue our audit opinion until after 27 September 2021.

Timetable for public inspection of accounts

All councils must make their accounts and supporting documents available for public inspection. This is an area where we receive many complaints about community and town councils. Dealing with these complaints adds to the cost of the audit. Councils should therefore ensure that:

- by 6 August 2021 they publish the enclosed audit notice on a noticeboard in the area AND on the website for a minimum of 14 calendar days; and
- after the 14 calendar days referred to above, they make appropriate arrangements for the public to inspect the accounts and supporting documents for a total of 20 working days to be completed by 17 September 2021.

Councils should note that the Regulations require that the accounts be available for inspection on reasonable notice during the inspection period. If the council's arrangements exclude any working days (Mondays to Fridays excluding bank holidays), then the inspection period must be extended appropriately.

Outstanding prior-year audits

As noted in the Auditor General's letter, there is a significant number of councils that have yet to have their 2020 accounts certified by the Auditor General, due to delays arising from COVID-19. Where earlier years' audits remain outstanding, we aim to complete these alongside the 2021 audit and, if possible, bring all councillors up to date by the end of 2021.

You must complete, approve and send us the 2021 return, even if your 2020 (and earlier years') audit has not yet been completed.

New audit arrangements

Your attention is drawn to the Auditor General's letter attached to the email accompanying this notice, setting out the deferral of the introduction of the new audit arrangements.

Changes in clerks

If you are no longer the clerk to the body, please inform us immediately. You can write to us at info@audit.wales.

Yours sincerely

[Redacted signature]

[Redacted name]

[Redacted title]

For and on behalf of the Auditor General for Wales

Annex 1 – Next steps

Completing the annual return

You should complete the annual return in full as soon as possible and ensure that your internal auditor has completed their work before the annual return is approved. The Practitioners' Guide (Governance and Accountability for local councils in Wales) will help you to complete the annual return.

The RFO must then certify the annual return by 30 June and the body must approve the annual return also by 30 June. The body cannot delegate this approval to a committee.

30 June is the latest date by which you can approve the annual return. You should try and complete the annual return earlier if you can. If you are unable to complete the annual return before this date you will need to publish the appropriate notice as set out in Annex 2.

Sending the annual return to the auditor

Once the annual return has been approved, you should send it immediately, along with the other documents set out on **pages 5 and 6** of this letter, to your auditor at:

Community Council Audits

Audit Wales

24 Cathedral Road

Cardiff

CF11 9LJ

The annual return and supporting documents should be sent to the auditor as soon as possible after approval. **We must however receive them by 1 September 2021 at the latest.**

You should keep a copy of the annual return for public inspection.

Notice of audit

You must display the attached notice of audit (page 6) in a conspicuous place in the area no later than 6 August 2021. The notice must also be displayed on the council's website. Joint committees' notices should be displayed on the websites of the constituent councils. The notice must remain on display until at least 19 August.

The notice has been pre-printed with the relevant dates. You need to insert your contact details as set out on the notice.

Failure to comply with these requirements will lead to the audit team issuing a new audit notice and recommencing the process.

You can display the notice for longer than 14 days if you wish.

Inspection of accounts

You must make the annual return and your accounting records available for public inspection on reasonable notice for 20 working days. The audit notice sets out the required inspection period, on the basis of availability from Monday to Friday. If this is not possible, please contact your auditor immediately.

Failure to comply with these requirements **in full** will lead to the audit team issuing a new audit notice and recommencing the process. This will result in an increased audit fee.

Information required for the audit

The Auditor General has specified that ALL councils in Wales must provide the following information for the audit for 2019-20. The information is required under section 52 of the Public Audit (Wales) Act 2004.

You should send to us the original annual return and copies of the following documents as soon as possible, and in any event by 1 September 2021 at the latest. A failure to provide this information on a timely basis will result in additional audit fees being charged to the Council.

In undertaking our audit work, we may identify further explanations or information that is required to allow us to complete the audit and that are not specified in this letter. This is a normal part of the audit process as we identify issues that need to be considered. We will notify you of any further explanations or information required, during the course of the audit.

Accounting statements

1. Bank reconciliation as at 31 March 2021.
2. Explanation of variances between the 2019-20 and 2020-21 accounts in the 2020-21 annual return.
3. If applicable, an explanation of any differences between the 2019-20 accounts included on the 2019-20 annual return and the 2019-20 accounts reported on the 2020-21 annual return.

Guidance on preparation of these documents is included in the Practitioners' Guide. Please refer to the Practitioners' Guide in the first instance. If you need further assistance, One Voice Wales are able to deal with council queries.

Annual Governance Statement

1. For those councils subject to the requirements of the Well-being of Future Generations Act 2015, a copy of the Council's report on how it is contributing to the wellbeing of its area¹.
2. A copy of the Clerk and RFO contract of employment.
3. Where the clerk/RFO salary is not specified in the contract or is set annually, minutes of the meeting at which the salary was agreed by the Council.
4. Payslips and tax record for Clerk/RFO for October 2020.

Audit fees

Audit fees are charged in accordance with the Wales Audit Office's Fee Scheme available at <https://www.audit.wales/about-us/fee-scales-and-fee-setting>.

Independence

We are not aware of any conflicts of interest between the auditor and the Council, its members or staff. We will notify you if we become aware of potential conflicts. You should notify us if you are aware of any such conflicts of interest.

¹ Applies only to those councils whose income or expenditure has exceeded £200,000 for 2017-18 and subsequent years.

Complaints

If you have any complaints about us, please contact us at the address above. Alternatively, you can email complaints@audit.wales.

Annex 2 – Audit notice

Notice of appointment of the date for the exercise of electors' rights

[Name of council]

Financial year ending 31 March 2021

1. Date of announcement _____
2. Each year the annual accounts are audited by the Auditor General for Wales. Prior to this date, any interested person has the opportunity to inspect and make copies of the accounts and all books, deeds, contracts, bills, vouchers and receipts etc relating to them for 20 working days on reasonable notice. For the year ended 31 March 2021, these documents will be available on reasonable notice on application to:

between the hours of _____ and _____ on Monday to Friday
commencing on 20 August 2021
and ending on 17 September 2021

3. From 20 September 2021, until the audit has been completed, Local Government Electors and their representatives also have:
 - the right to question the Auditor General about the accounts.
 - the right to attend before the Auditor General and make objections to the accounts or any item in them. Written notice of an objection must first be given to the Auditor General. A copy of the written notice must also be given to the council.

The Auditor General can be contacted via: Community Council Audits, Audit Wales, 24 Cathedral Road Cardiff CF11 9LJ.

4. The audit is being conducted under the provisions of the Public Audit (Wales) Act 2004, the Accounts and Audit (Wales) Regulations 2014 and the Auditor General for Wales' Code of Audit Practice.

Electors' rights under the Public Audit (Wales) Act 2004

The basic position

By law, any interested person has the right to inspect the council's accounts. If you are entitled and registered to vote in local council elections then you (or your representative) also have the right to ask the Auditor General questions about them or challenge an item of account contained within them.

The right to inspect the accounts

When a local government body has finalised its accounts for the previous financial year, it must advertise that they are available for people to look at. Having given reasonable notice of your intentions, you then have 20 working days to look through the accounts and supporting documents. You will be able to make copies of the accounts and most of the relevant documents from the body. You will probably have to pay a copying charge.

The right to ask the auditor questions about the accounts

You can only ask the Auditor General questions about the accounts. The Auditor General does not have to answer questions about the body's policies, finances, procedures or anything else not related to the accounts. Your question must be about the accounts that are subject to audit. The Auditor General does not have to say whether he thinks 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 body has spent money that they should not have, or that someone has caused a loss to the body deliberately or by behaving irresponsibly, you can object to the Auditor General by sending a formal 'notice of objection', which must be in writing to the address below. You must tell the Auditor General why you are objecting. The Auditor General 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 General should discuss with the council or tell the public about in a 'public interest report'. Again, you must give your reasons in writing to the Auditor General at the address below. In this case, the Auditor General must decide whether to take any action. The Auditor General will normally, but does not have to, give reasons for their

decision and you cannot appeal to the courts. You may not use this 'right to object' to make a personal complaint or claim against the body.

If you wish to make a personal complaint or claim, you should take these complaints to your local Citizens' Advice Bureau, local Law Centre, or your solicitor. You may also be able to complain to the Public Services Ombudsman for Wales if you believe that a Member of the body has broken the Code of Conduct for Members. The Ombudsman can be contacted at: 1 Old Field Rd, Pencoed, Bridgend CF35 5LJ, (tel: (01656) 641 150).

What else you can do

Instead of objecting, you can give the Auditor General information that is relevant to their responsibilities. For example, you can simply tell the Auditor General if you think that something is wrong with the accounts or about waste and inefficiency in the way the council runs its services. You do not have to follow any set time limits or procedures. The Auditor General does not have to give you a detailed report of their investigation into the issues you have raised, but they will usually tell you the general outcome.

A final word

Local government bodies, and so local taxpayers, must meet the costs of dealing with questions and objections. When the Auditor General decides whether to take your objection further, one of a series of factors they must take into account includes the costs that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts, you might have to pay for the action yourself.

If you wish to contact the Auditor General, please write to: Community Council Audits, Audit Wales, 24 Cathedral Road, Cardiff CF11 9LJ