

Local government

June 2006



# **Councils' accounts** **Your rights: England**

Notice of an objection

Before you fill in this form, we recommend that you work through the flow-chart exercise at [www.audit-commission.gov.uk](http://www.audit-commission.gov.uk) to help you confirm whether this is the best way of dealing with your concern.

If you think that an item in a council's accounts is unlawful, for example because it does not have legal powers to spend money in that way, you can make an objection to that item and ask the auditor to apply to the high court to confirm this. The auditor may agree with your objection but still does not have to apply to the high court for confirmation. In reaching a decision about whether or not to apply to the courts, the auditor will take account of a number of factors, including costs. If the court agrees, it may order that the accounts are put right.

If you do not agree with the auditor's decision, you can ask them to give you a 'statement of reasons'. If you are not happy with this explanation, you may appeal to the courts.

If you think that there is something in the accounts which an auditor should write a 'public interest report' about, you can make an objection against that item.

In this case, whatever the outcome of the objection, auditors do not have to give you an explanation (the 'statement of reasons') for their decision.

Please note that you may make objections under one or both of these categories. We have developed this form for you to fill in, to tell us about your objection.

You should send this form to the appointed auditor. You can find their details at [www.audit-commission.gov.uk/aboutus/auditors-directory.asp?title=Auditors\\_directory](http://www.audit-commission.gov.uk/aboutus/auditors-directory.asp?title=Auditors_directory)

Or, you can send this form to us and we will send it to the appointed auditor on your behalf. You must also send a copy to the council.

Business Reply Service – Licence number SE 4120

Audit Commission

1st Floor

Millbank Tower

London

SW1P HBR



## Your details

Title	Mr <input type="checkbox"/>	Mrs <input type="checkbox"/>	Miss <input type="checkbox"/>	Ms <input type="checkbox"/>	Doctor <input type="checkbox"/>
	Other (please say what) <input type="text"/>				
First name	<input type="text"/>				
Other initial	<input type="text"/>				
Last name	<input type="text"/>				
E-mail address	<input type="text"/>				
Address and postcode	<input type="text"/>				
Phone	<input type="text"/>				

If you have appointed a representative, please give their details below.

### Details of your objection

1 What is the name of the council in question?

2 What is the 'item of account' which your objection relates to?

Description

Value

3 What would you like the auditor to do?

Write a public interest report

Ask for a declaration under section 17 of the Audit Commission Act 1998

You may tick either or both boxes.

4 Please give a reason for your answer for question 3.

5 Which year of accounts (financial year) does the objection relate to?

2005/2006  2006/2007

6 What do you think the council has done wrong?

7 Have you sent the council a copy of this form?

Yes  No

You must send the council a copy of this form for your objection to be valid.

8 If you have raised this issue, or any other issue, with the council's independent auditor before, please give details below, including the name of the council, the year of the accounts and the outcome of the objection.

9 Have you raised this issue with any other agency?

The police  Standards Board  The council   
Ombudsman  Local councillor

Other (please give details)

10 How would you prefer us to contact you?

By post  By e-mail

11 You must sign this form for the appointed auditor to be able to accept this notice of an objection.

Signature

Date

We cannot guarantee keeping the information you provide on this form confidential, and the council will need to see a copy of this form. However, we will try to avoid passing any personal or sensitive information to an inappropriate person. If your objection contains sensitive information, please mark this notice 'private and confidential'.