

NOTICE OF APPOINTMENT OF DATE FOR THE EXERCISE OF ELECTORS' RIGHTS

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2007

**Audit Commission Act 1998
The Accounts and Audit Regulations 2003 (SI 2003/533)**

1. Date of announcement 17 May 2007
2. Each year the Parish Council's annual return is audited and any person interested has the opportunity to inspect and make copies of the annual return and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31st March 2007 those documents will be available on reasonable notice on application to:

The Parish Clerk
Moulton Parish Council
578 Chester Road
Sandiway
Northwich
Cheshire
CW8 2DU
Tel 01606 888 015
Email clerk@moultonpc.org.uk

Between the hours of 09.00am and 5.00pm commencing on 1 June 2007 and ending on 28 June 2007.

3. Local Government Electors and their representatives also have:
 - the opportunity to question the auditor about the accounts. The auditor can be contacted at the address in paragraph 4 below for this purpose on 30th June 2007 and after that date will be available at the address given in paragraph 4 below until the audit has been completed; and
 - the right to attend before the auditor and 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 Parish Council.
4. The Council's audit is being conducted under the provisions of the Audit Commission Act 1998, the Accounts and Audit Regulations 2003 and the Audit Commission's Code of Audit Practice. Your audit is being carried out by:

Mr N S Jenkins
UHY Hacker Young
St John's Chambers
Love Street
Chester CH1 1QN

Elaine Beech, Clerk to Moulton Parish Council
??day, ?? 2007

COUNCILS' ACCOUNTS: A SUMMARY OF YOUR RIGHTS

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 appointed auditor questions about them, or challenge 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 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 your council. 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 question must be about the accounts that they are auditing. 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 they shouldn't have, or that someone has caused a loss to the authority deliberately or by behaving irresponsibly, you can object to the external auditor by sending a formal 'notice of objection', which must be in writing to the address below. You must tell the auditor why you are objecting. 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'. Again, you must give **your reasons in writing** to the auditor at the address below. In this case, the auditor must decide whether to take any action. The auditor 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 your council. 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 Standards Board if you believe that a Member of the Council has broken the Code of Conduct for Members. The Standards Board can be contacted at: The Standards Board for England, 1st Floor, Cottons Centre, Cottons Lane, London SE1 2QG, telephone 0845 078 8181.

What else you can do

Instead of objecting, you can give the auditor information that is relevant to their 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 do not have to follow any set time limits or procedures. The auditor 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

Councils, and so local taxpayers, must meet the costs of dealing with questions and objections. When the auditor 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.

WHOM SHOULD YOU CONTACT?

<p>More detailed information on your rights is contained in the FREE Audit Commission publication <i>Council Accounts - Your Rights</i>. Up to five copies are available free of charge by phoning FREEPHONE 0800 502030 and quoting reference LCM1687. Alternatively you will find it on the Audit Commission website at www.audit-commission.gov.uk/publications.</p>	<p>If you wish to contact your Council's appointed external auditor please write to:</p> <p>Mr N S Jenkins UHY Hacker Young St Johns Chambers Love Street CHESTER CH11QN</p>
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