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

By law, anyone may inspect the council's accounts. If you are registered to vote in local council elections, you (or someone acting on your behalf) also have the right to ask the Auditor General questions about the accounts and to raise formal objections.

Inspecting the accounts

Once the council has finalised its accounts, it must advertise that they are available for inspection. After giving reasonable notice, you may inspect the accounts and supporting documents for 20 working days. Copies may be requested, although a copying charge may apply.

Asking the auditor questions

Questions may only be asked about the accounts that are subject to audit. The Auditor General does not have to answer questions about council policies, decisions or procedures unless they directly relate to the accounts, and does not have to say whether something is lawful or reasonable.

Objecting to the accounts

If you believe the council has spent money unlawfully, or that someone has caused a financial loss deliberately or through irresponsible behaviour, you may object. Objections must be made in writing to the Auditor General, explain the reasons clearly, and a copy must also be sent to the council. The Auditor General will decide what action, if any, to take. In some cases, you may appeal to the courts.

You may also object if you believe there is an issue in the accounts that should be reported publicly in the public interest. This process cannot be used to make personal complaints or claims.

Other ways to raise concerns

Instead of making a formal objection, you may provide information to the Auditor General if you believe there are errors in the accounts or concerns about waste or inefficiency. There are no set procedures or deadlines for doing this.

Important information

The cost of dealing with questions and objections is paid by local taxpayers. The Auditor General will only pursue matters that are in the public interest. If you take a matter to court, you may have to pay your own costs.

Contact

Auditor General for Wales
Community Council Audits, Audit Wales
1 Capital Quarter, Tyndall Street
Cardiff, CF10 4BZ