

# YOUR COUNCIL'S ACCOUNTS – YOUR RIGHTS

The draft accounts for financial year 2022/23 were certified by the Chief Finance Officer on the 15 June 2023.

## Public Inspection of the Accounts

Public inspection of the accounts is regulated by the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015.

### **The main rights that are conferred on members of the public are:**

- Any interested person or journalist can inspect the accounts for 2022/23 that are subject to audit; that is all books, deeds, contracts, bills, vouchers and receipts underlying the accounts for the year under inspection;
- Copies of the accounts and supporting documents can be taken; (a small charge may be levied);
- In addition a local authority elector for the area has the right to ask the external auditor questions about the accounts:
  - As a local government elector, if you believe that money has been spent unlawfully you can send a formal 'notice of objection' to the external auditor; the letter should explain the reason for the objection. The external auditor must then reach a decision on your objection and provide a statement of reasons if you require this. Finally, if you are not happy with the decision you can appeal to the courts.
  - You can also object if you think that there is something in the accounts that the auditor should tell the public about in a 'public interest report.' You must give your reasons for taking this action. The auditor will then 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.

Objections should be addressed to the auditor, Ernst and Young LLP, Citygate, St James' Boulevard, Newcastle upon Tyne NE1 4JD.

**There are a number of restrictions on information disclosure and the right to object to the accounts:**

- You cannot inspect and copy documents that contain personal information about a member of staff. Details of salaries or other benefits/ payments are confidential.
- A council officer or an auditor cannot give you personal information about anyone when they answer your questions.
- The right to ask the external auditor questions is limited. Questions about the accounts can be asked, but you cannot ask questions about Council policy, finances or procedures that are not about the accounts.
- Your questions should be about facts, not opinions. You should not ask an auditor if they think something the Council has done, or an item in the accounts, is lawful or reasonable.
- You cannot use the objection process to make a personal complaint or claim against the Council.

**The public inspection period is Monday 19 June to Friday 31 July 2023, between the hours of 9.00am and 4.30pm.**

**Initial applications for inspection should be made to Jon Ritchie, Director of Resources, Quadrant, The Silverlink North, Cobalt Business Park, North Tyneside, NE27 0BY or via e-mail to [Jon.ritchie@northtyneside.gov.uk](mailto:Jon.ritchie@northtyneside.gov.uk)**

**A full copy of the accounts is available at [www.northtyneside.gov.uk](http://www.northtyneside.gov.uk)**