

CIJ SUMMER SHOOOL 2010: HOW TO USE THE AUDIT COMMISSION ACT 1998

1. Find out when the local govt body's accounts are open for inspection, the name of the responsible officer and the name and address of the external auditor.
2. In advance of the 20-day period (England, Wales and NI) or 15-day period (Scotland), write to or email the responsible officer, requesting areas 'areas' of the accounts which are of interest to you AS A TAXPAYER or VOTER in the borough, city, county or district. TIP: If you are not a voter, work with a proxy who is.
3. You will need to start your own audit inspection by obtaining details of all expenditure in particular Budget categories – which the local govt body will have identified in its own accounts under unique spending codes. TIP: Request the data as an Excel spreadsheet (or electronic equivalent) so as to ease speed of processing, delivering and (journalistic) interrogation.

"I wish to inspect and make copies of invoices, contracts, receipts, bills and deeds as identified in the category of 'Legal and Arbitration Consultancies' including costs & expenses for the financial period 2009/2010. Please provide me with an electronic spreadsheet (MS Excel if possible) as soon as possible so that I may identify during the statutory 20/15 day period of inspection the items in the accounts that are of interest to me as a taxpayer/voter in the borough, district, city, county etc., namely books, deeds, vouchers, bills, receipts and contracts to be inspected and copied, pursuant to (in England) section 15.1 of the Audit Commission Act 1998".

(Check the ONB website for details of equivalent legislation in Wales, Scotland and NI)

4. Identify items from the spreadsheet of interest and check any 'redactions'. The local govt body is entitled to redact personal information but any redaction must be with the prior consent of the external auditor so you may wish to check with him/her. Request copies (electronically if possible) of contracts, invoices, deeds, receipts and invoices to satisfy yourself any expenditure is lawful, within the 20/15 day period.
5. Check the local govt body's own financial regulations to see if the expenditure complies with the procedures. If you are looking at spending connected with local councillors, then cross-reference with the statutory public register of elected members' expenses, and with the statutory public register of elected members' financial and non-pecuniary interests (and obtain and cross-reference records held by other local govt bodies to which any members hold dual membership, during those bodies' inspection periods).
6. If you encounter any obfuscation or delay, you have two options:
 - a. Contact the external auditor with a view to making a formal objection to the accounts (You must be an elector in the city, borough, county or district).
 - b. Inform the local govt body you intend to seek an order from the Court for the material to be supplied in accordance with the Act, and give the local govt body a deadline (you will need to be a taxpayer, voter or representative of a company paying non-domestic business rates in the area)
7. Remember, you are entitled to be represented at any inspection of the accounts by an agent.

Richard Orange,
Orchard News Bureau Ltd
www.orchardnews.com