

## **Keighley Town Council**

### **Policy for the arrangements allowing public to exercise their rights to inspect the Council's accounts**

#### **1 Policy objectives**

- Fulfil, or go beyond, legislation and guidance regarding public inspection of the Council's accounts and supporting records
- Maximise public participation in the scrutiny of the Council's accounts and supporting records
- Build and maintain public confidence in the Council's financial affairs
- Minimise cost and officer time spent in enabling the above

#### **2 Background**

2.1 Keighley Town Council recognises that it is the custodian of public funds raised through the precept and is committed to acting with a spirit of openness and transparency. In order that the public may be assured as to how funds are accounted for the public is able to:

- view all agenda, minutes, accounts and schedules of payments over £500 on its website (payments over £100 from 1 July 2015);
- observe Council meetings;
- write to the Town Clerk and the Responsible Finance Officer (RFO) regarding the use of public funds;
- take up the opportunities available to inspect the Council's accounts and related documents, as per the provisions of this Policy; and
- question the auditor about the accounts and make objections to the accounts or any item in them (local government electors and their representatives only).

2.2 In fulfilling this Policy, the Council will adhere to all relevant legislation and other guidance to ensure that any person interested can inspect the accounts and related documents and that local government electors and their representatives can question the external auditor about the accounts and make objections to them.

#### **3 Pre-audit inspection period**

3.1 The period during which members of the public are legally entitled to inspect the accounts and related documents prior to external audit review ('the inspection period') lasts for 20 consecutive working days between 31 March and 30 June. As a result of changes to the smaller authorities' local audit and accountability framework, whilst the external auditors have specified this period for 2014/15, the RFO will do this in subsequent years. The notice of inspection period must be posted 14 days prior to the start of the inspection period. An example notice of inspection period for 2014/15 is provided at Appendix A.

3.2 To provide practical guidance to members of the public to fulfil their right to inspect the accounts the following link will be included on the Council website [www.audit-commission.gov.uk/about-us/contact-us/querying-council-accounts/council-accounts-a-guide-to-your-rights/](http://www.audit-commission.gov.uk/about-us/contact-us/querying-council-accounts/council-accounts-a-guide-to-your-rights/). Owing to the abolition of the Audit Commission, the National Audit Office is expected to update this guidance at some point.

3.3 During the inspection period, any interested person is entitled to inspect the Council's accounts to be audited and all 'books, deeds, contracts, bills, vouchers and receipts' relating to them. Those who wish to exercise this right at the Civic Centre must make an appointment with the RFO who will make a meeting room available between 10am and 4pm Monday to Friday for the inspection period. In order to allow sufficient one hour blocks to be reservable during the inspection period, the room will accommodate up to 3 electors or their representatives (if nominated) to be present at any one time.

3.4 It is proposed that in order to minimise officer time serving requests during the inspection period that as much relevant information is included on the Council website.

3.5 Members of the public must be reasonable in their requests to the Council. This includes being specific about what they wish to inspect and recognising that others may wish to inspect the documents. It will therefore not be permitted for individuals to 'block book' in such a manner that it prevents others from exercising their rights. Whilst the Council will not be able to act on unreasonable requests nor make available personal data, it will make every endeavour to address requests promptly, fairly and transparently. There will be a presumption in favour of disclosure.

3.6 The purpose of the inspection period is for any interested person to inspect documents and request copies. A charge of 10p (black and white) and 15p (colour) per A4 sheet copied may be applied (plus postage costs where relevant). Whilst officers will be helpful in facilitating this and may be able to assist with minor clarifications, members of the public are not entitled to subject them to interview. More detailed questions or points of clarity should therefore be put in writing to the RFO or the Town Clerk who will be happy to help wherever possible.

3.7 In order to safeguard the integrity and security of original documentation, members of the public must not be left alone with such items. Lone working principles apply whilst the officer supports the members of public. If it is not possible for an officer to remain with a member of the public, a copy of the requested items should be provided which should be returned to the officer prior to the member of the public leaving the Civic Centre.

3.8 A member of the public is entitled to nominate a representative, who does not have to live in the area covered by the Council, to act on their behalf. They should inform the Town Clerk of this arrangement when making an appointment to inspect the accounts at the Civic Centre.

3.9 Members of the public are welcome to ask the Council questions regarding its accounts for any year at any time but are only entitled to inspect the accounts (and supporting documents) within the inspection period for the year just ended.

3.10 Except with the consent of the auditor, accounts and other documents must not be altered after the date on which they are first made available for inspection.

## **4 Role of the external auditors**

4.1 Local government electors within the area covered by the Council and their representatives may put questions to the external auditor about the Council's accounts, particularly following their own inspection of the accounts and where they are not satisfied with the Council's explanation to the question(s) posed.

4.2 Local government electors within the area covered by the Council and their representatives are also entitled to object to the accounts or any item in them by writing to the external auditor. A copy of the objection must be provided to the Council.

4.3 The address of the external auditors is contained in the notice of inspection period and they are able to receive questions and objections from after the end of the inspection period until the audit is complete and closed. The handling of questions and objections is a matter for the external auditor and falls outside the remit of this Policy.

## **5 Post-audit inspection period**

5.1 As soon as reasonably possible after the conclusion of the external audit the Council will inform members of the public that the external audit has been completed and that the audited accounts and external auditor's certificate and report is available for inspection. This will be undertaken by displaying all relevant parts of the annual return for a minimum of 14 days on the Council website, on the notice board outside the Civic Centre. Members of the public will be entitled to request copies from the Keighley Civic Centre between 10am and 4pm. A charge of 10p (black and white) and 15p (colour) per A4 sheet copied may be applied (plus postage costs where relevant).

## **6 Future year's arrangements**

6.1 There are changes to the smaller authorities' local audit and accountability framework from 2015/16 as follows:

- External auditors will undertake an assurance review rather than a full audit.
- The commencement date for the exercise of public inspection rights will be set by the RFO rather than the external auditor.
- The inspection period is extended from 20 to 30 consecutive working days and must include the first 10 consecutive working days of July.
- Any question or objection to the external auditor must be made within the 30 day inspection period.

6.2 In accordance with the new Transparency Code for smaller authorities by 1 July 2015, and annually by 1 July thereafter, the following items must be published on a website which is publically accessible and free to view:

- list of all items of expenditure above £100
- end of year accounts, annual governance statement and internal audit report (as contained in the annual return)
- bank reconciliation for the relevant year
- explanation of significant variances in the statement of accounts between the relevant year and the previous year

- explanation of any differences between 'balances carried forward' and 'total cash and short term investments', if applicable
- a list of councillor responsibilities
- details of public land and building assets owned

6.3 The new Transparency Code for smaller authorities also requires the following information to be published more frequently than annually:

- draft minutes from all formal meetings, not later than one month after the meeting
- agenda and associated papers, not later than three clear days before the meeting is to take place

6.4 There are further changes taking place from 2017/18. By 31 December 2016, the Council will be required to have appointed an external auditor to undertake an assurance review of the 2017/18 accounts. The Secretary of State can specify a new body that will have powers to appoint auditors and set audit fees for smaller authorities.

## **APPENDIX A: Notice of Public Rights**

### **Keighley Town Council**

#### **AUDIT OF ACCOUNTS for the year ended 31 March 2017**

#### **NOTICE OF PUBLIC RIGHTS**

Audit Commission Act 1988, sections 15 and 16

(in subsequent years Local Audit and Accountability Act 2014 sections 25, 26, 27 and 28)

Accounts & Audit (England) Regulations 2015 (SI 2011 No 817)

Every year Keighley Town Council's annual return needs to be reviewed by an external auditor appointed by the Audit Commission. Any person interested has the right to inspect the accounts and make copies of the annual return and all books, deeds, contracts, bills, vouchers and receipts relating to the accounting statements.

Notice is given that from 03 July 2017 to 11 August 2017 inclusive, Monday to Friday between the hours of 10am and 4pm, any person may inspect these documents for the year ended 31 March 2017 by prior appointment at the Civic Centre, North Street, Keighley BD21 3RZ. Application should be made to the Responsible Finance Officer, Keighley Town Council, Civic Centre, North Street, Keighley BD21 3RZ or at [safia.kauser@bradford.gov.uk](mailto:safia.kauser@bradford.gov.uk). Requests for copying and postage may be subject to a charge.

Local government electors and their representatives also have

- the opportunity to question the auditor about the accounts; and
- the right to 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 Keighley Town Council.

The auditor can be contacted for this purpose on 03 July 2017 and until the audit has been completed.

Keighley Town Council's annual return is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations (England) 2015 and the NAO's Code of Audit Practice 2015. appointed auditor is

PKF Littlejohn LLP,  
Ref: SBA,  
2<sup>nd</sup> Floor,  
1 Westferry Circus,  
Canary Wharf,  
London E14 4HD  
([sba@pkf-littlejohn.com](mailto:sba@pkf-littlejohn.com)).

Safia Kauser, Town Clerk, Keighley Town Council

## **APPENDIX B: Relevant legislation and guidance**

Audit Commission Act 1998 s.15

Accounts & Audit (England) Regulations 2015 (SI 2011 No 817)

Local Audit and Accountability Act 2014 s.26

Governance and Accountability for Local Councils, A Practitioner's Guide (England),  
Joint Practitioner's Advisory Group, March 2014

Council accounts: a guide to your rights, Audit Commission, July 2013

Changes to the smaller authorities' local audit and accountability framework: a guide,  
Department for Communities & Local Government, March 2015

Keighley Town Council, Financial Regulations

NAO's Code of Audit Practice 2015