

Via email to: Chief Executives/Chief Financial Officers of 11 Councils, Local Government Staff Commission, arc 21, North West Regional Waste Management Group

Copy to: Finance Officers/Directors

14 June 2023

Dear Chief Executive

Appointed Date and Notice of Public Rights (By Publication on website)

Audit of Accounts 2022-23

The Local Government (Northern Ireland) Order 2005 and the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 details requirements in relation to the accounts and audit of a local government body (a council or a joint committee).

Regulation 11 of the 2015 Regulations requires the local government auditor to appoint a date **on or after** which the rights in Articles 17(2) and 18(1) of the 2005 Order may be exercised. The day so appointed acts as a trigger in two respects:

1. it triggers the right of an interested person to question the auditor about the accounts and/or to make objections; and
2. it triggers the 20 working days period during which the local government body must make the accounts and other documents referred to in Article 17 of the 2005 Order available for public inspection.

There is provision for an interested party to contact the auditor with a view to asking questions about the accounts or making an objection in relation to the accounts. Other points I consider worth noting specifically are:

- Article 17(1) of the 2005 Order (inspection of accounts and documents) applies to *"any member of the public"*;
- Article 17(1)(a) of the 2005 Order entitles any member of the public to inspect the accounts and **all** books, deeds, contracts, bills, vouchers and receipts relating to them. It is therefore inappropriate in the statutory notice to seek to limit the scope of those documents which the 2005 Order permits members of the public to inspect. I am not suggesting that any request, however unreasonable, must be met but it would be inappropriate for the public notice to introduce restrictions on the right to inspect documents; and
- Article 17(1)(b) entitles any member of the public who inspects the accounts and related documents to *"make copies of all or any part of the accounts and those other documents"*. That Article does not empower the local government body to make a charge where the member of the public makes such copies. The position would be different if the member of the public asked the

local government body to make the copies. Thus, in Article 14(2)(a) and (b) of the 2005 Order, a member of the public may inspect an immediate report made by a local government auditor and make a copy of it or any part of it. But, if the member of the public requires the local government body to supply him with a copy of the report, or any part of it, that person must pay a reasonable amount for that copy. Since the statutory language in relation to Article 17(1)(b) is to allow a member of the public to make copies, I believe, it is inappropriate for the statutory notice to state that a charge will be made.

As an aid, Annex A attached provides a pro-forma notice to assist in publishing the notice. The key dates are summarized as follows:

Appointed date under Regulation 11	24 August 2023
20 working days for public inspection under Regulation 12	27 July 2023 to 23 August 2023
Regulation 14 - not later than 14 days before the commencement of the period during which the accounts and other documents are made available in pursuance of Regulation 12 a local government body must give notice by publication on its website of the matters set out in paragraph (2) of Regulation 14.	On or before 12 July 2023

A Council is a local government body for the purposes of the preparation of accounts and will need to give public notice by publication on its website of the availability of Council's accounts for inspection. The 2005 Order states that a Joint Committee is a local government body for the purposes of the preparation of accounts. Consequently the lead council for the North West Regional Management Waste Group would also need to give public notice by publication on its websites of the availability of accounts for inspection. In summary following local government bodies need to give notice of public rights: 11 Councils, Arc21, NWRWMG and the Local Government Staff Commission.

Please inform the NIAO audit manager responsible for the audit of the local government body when Regulation 14 has been complied with and include a copy of the public notice and a link to where it is on the website.

If you have any queries please contact me.

Yours sincerely



Colette Kane
Local Government Auditor

Annex A

THE LOCAL GOVERNMENT STAFF COMMISSION

Audit of Accounts

Notice is hereby given that pursuant to Articles 17 and 18 of the Local Government (Northern Ireland) Order 2005 and the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015:

From 27 July 2023 to 23 August 2023 inclusive between 9.00 am and 4.15 pm on Monday to Friday any member of the public, on application in advance in writing to the Director of Finance [or other appropriate title], [address] may inspect the accounts of the above named Council for the year ended 31 March 2023 and all books, deeds, contracts, bills, vouchers and receipts relating to them and make copies thereof.

Notice is also given that on or after 24 August 2023, at the request of an interested person*, the local government auditor, will give that person an opportunity to question the auditor about the accounts, and that any such interested person may attend before the auditor and make objections -

(i) as to any matter in respect of which the auditor could take action under Articles 19 or 20 of the Local Government (Northern Ireland) Order 2005; or

(ii) as to any other matter in respect of which the auditor could make a report under Article 9 of that Order.

No objection may be made unless the auditor has received written notice of the proposed objection, stating the facts on which the interested person proposes to rely and containing, so far as possible -

(a) particulars of any item of account which is alleged to be contrary to law;

(b) particulars of -

(i) any person from whom it is alleged that the auditor should certify under Articles 20 of the Local Government (Northern Ireland) Order that a sum or amount of loss or deficiency is due, and

(ii) that sum or amount, and

(c) particulars of any matter in respect of which it is proposed that the auditor should make a report under Article 9 of that Order.

Such written requests and notices should be sent by the 14 September 2023 to the Local Government Auditor, Colette Kane at 106 University Street, Belfast, BT7 1EU. A copy of any notice of proposed objection must also be sent to the Council at the address below. The auditor plans to close the audit and certify accounts at a date in the period from 15 September 2023 to 29 September 2023.

**"Interested person": (a) a local government elector for the district of the body to which the audit relates; (b) a person liable for rates in respect of any hereditament situated in that district; or (c) a representative of a person mentioned in (a) or (b).*

A handwritten signature in black ink, appearing to read 'Diana Stewart'.

Diana Stewart

Director of Corporate Services

The Local Government Staff Commission

3rd Floor

St Anne's House

15 Church Street

BT1 1ER

20 June 2023