

**Llansannan Community Council**  
**Audit of Accounts 2011-12**  
**Immediate Report in the Public Interest**

This report is an immediate report issued in the public interest under section 22 of the Public Audit (Wales) Act 2004 (the Act).

I have issued the report to draw the public's attention to the Council's failure to discharge its responsibilities to give the statutorily required notice of interested persons' rights to inspect the accounts and documents to be audited and of local electors' rights to raise questions and make objections at audit. For brevity, I refer to interested persons and local electors as the "public" and their rights as "public rights". The Council must consider this report in a full meeting of the Council, and respond to it, in accordance with sections 24 and 25 of the Act.

### **The Act makes provisions for public rights of inspection of and objection to the Council's accounts**

Sections 30 and 31 of the Act make provision for public rights to inspect the accounts to be audited, to question the auditor about the accounts and to make objections before the auditor as to any matter in respect of which the auditor has a power to:

- apply for a declaration that an item of account is unlawful; or
- report in the public interest under section 22 of the Act.

Regulation 12 of the Accounts and Audit (Wales) Regulations 2005 (as amended) (the Regulations) requires the auditor appointed by the Auditor General for Wales to:

- appoint a date on or after which public rights under sections 30 and 31 may be exercised; and
- notify the Council of that date.

Regulation 15 of the Regulations requires the Council to give notice to the public setting out:

- details of the manner in which notice should be given of an intention to inspect the accounts and other documents;
- the name and address of the auditor;
- the provisions contained in section 30 and section 31 of the Act; and
- the date appointed under Regulation 12.

The Regulations require that the accounts be available for inspection for a period of 20 working days before the date the auditor appoints for the exercise of the public's rights. The notice should be displayed in a conspicuous place or places in the area of the Council at least 14 days prior to the inspection period.

## **The Council failed to make appropriate arrangements for public inspection of the 2011-12 accounts and in so doing infringed the public's rights as set out in the Act**

For the purposes of the exercise of the public's rights under sections 30 and 31 of the Act, under Regulation 12 of the Regulations, I appointed 31<sup>st</sup> May 2012 as the date on or after which those rights may be exercised and issued a notice to the Council. It was subsequently brought to my attention that the Council had:

- only provided for an inspection period of nine working days; and
- only displayed the required notice on 30<sup>th</sup> May 2012.

In order to allow an appropriate time for the public to exercise their rights under the Act, I appointed a new date of 17<sup>th</sup> July 2012 for the exercise of public rights. I issued a revised notice of audit to the Council and instructed the Council of the public inspection requirements of the Act and the Regulations.

Although the Council properly advertised the revised date for the exercise of public rights, my investigations identified that the Council failed to make all the required records available for inspection during the appropriate period prior to 17<sup>th</sup> July 2012. This action infringed the rights given to the public by the Act.

### **Next steps**

Sections 24 and 25 of the Public Audit (Wales) Act 2004 require the Council to consider this report at a full meeting of the Council within one month of the date of the report. At the meeting, the Council must decide:

- Whether the report requires it to take any action;
- What action (if any) to take in response to the report.

The matters contained in my report are matters of the Council's failure to comply with its statutory responsibilities. I am therefore setting out the steps the Council needs to take to comply with its statutory responsibilities.

As soon as practicable after the meeting at which this report is considered, the Council must ensure that it notifies me of the decisions made by the body, obtain my approval of a written summary of those decisions and ensure that a notice containing the approved summary is published in accordance with section 26 of the Act.

The Council must also ensure that it complies with the requirements of section 27 of the Act and publish a notice in one or more newspapers circulating in the area of Llansannan Community Council and supply a copy of the notice to each member of the Council.

In order for the public to exercise their rights under the Act to inspect the Council's accounts for 2011-12 I have again appointed a new date, 30 November 2012, as the date on which the public can exercise their rights under the Act.

The Council must ensure that it complies with the statutory timescale for the advertisement of the audit and for the public inspection of documents and that it makes available for inspection the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them.

Upon the completion of the actions noted above, and subject to any matters rising from the public's inspection of the Council's 2011-12 accounts I will complete my work and certify the completion of the audit. Any member of the public may approach me before I have certified the completion of the audit to raise matters that they think should be brought to my attention.

As a consequence of the additional work I have had to complete in order to investigate the matters included in this report and to produce and present this report to the Council, I shall be issuing the Council with an additional invoice to cover the cost of that work, currently £200. The final amount of that invoice will depend on the extent of any further work I am required to undertake subsequent to the issue of this report and up to the point of my certifying the completion of the audit.



N S Jenkins  
Partner, UHY Hacker Young  
Appointed Auditors  
10 October 2012

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