advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any vera, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer what' questions, not 'why' questions. The external auditor cannot answer what' questions not why questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless is a directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misundestranding, we recommend that you always put your questions in writting.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that a fleet in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government learn can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific filem in the accounts you object to and why you think the tem is unlawful, or why you timk that a public interest report should be made about it. You must provide the obternal auditor with the evidence you have to support your objection. Designeeing with income or specified does not make an objection, including their information, and evidence below and you must send or object to.

- confirmation that you are an elector in the smaller authority's area;
- confirmation that you are an elector in the smaller authority's area,
 why you are objecting to the accounts and the facts on which you rely;
- why you are objecting to the accounts and the facts on which you rel
 details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the Local Audit and Accountability Act 2014.

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such compliants to your local Cilizers' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In neceding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if they in the public interest to do so. They may also decide not to consider an objection if they finish that it is in the public interest to do so. They may also decide not to consider an objection of they finish that it is an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication Local authority accounts. A guide to your nights are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return.