

## Audit notice

Notice of appointment of the date for the exercise of electors' rights

### Llafihangel Ystrad Community Council

Financial year ending 31 March 2024

1. Date of announcement 14/06/2024
2. Each year the annual accounts are audited by the Auditor General for Wales. Prior to this date, any interested person has the opportunity to inspect and make copies of the accounts and all books, deeds, contracts, bills, vouchers and receipts etc relating to them for 20 working days on reasonable notice. For the year ended 31 March 2024, these documents will be available on reasonable notice on application to:

Mrs Eleri Lewis

Yr Alma

Cribyn

Lampeter

between the hours of 9.00am and 12.00pm on Monday to Friday(except for Tuesdays)

commencing on 01 July 2024

and ending on 26 July 2024

3. From 12 September 2024, until the audit has been completed, Local Government Electors and their representatives also have:
  - the right to question the Auditor General about the accounts.
  - the right to attend before the Auditor General and make objections to the accounts or any item in them. Written notice of an objection must first be given to the Auditor General. A copy of the written notice must also be given to the council.

The Auditor General can be contacted via: Community Council Audits, Audit Wales, 1 Capital Quarter, Tyndall Street, Cardiff, CF10 4BZ or by email at [communitycouncilaudits@audit.wales](mailto:communitycouncilaudits@audit.wales).

4. The audit is being conducted under the provisions of the Public Audit (Wales) Act 2004, the Accounts and Audit (Wales) Regulations 2014 and the Auditor General for Wales' Code of Audit Practice.

## **Electors' rights under the Public Audit (Wales) Act 2004**

### **The basic position**

By law, any interested person has the right to inspect the council's accounts. If you are entitled and registered to vote in local council elections, then you (or your representative) also have the right to ask the Auditor General questions about them or challenge an item of account contained within them.

### **The right to inspect the accounts**

When a local government body has finalised its accounts for the previous financial year, it must advertise that they are available for people to look at. Having given reasonable notice of your intentions, you then have 20 working days to look through the accounts and supporting documents. You will be able to make copies of the accounts and most of the relevant documents from the body. You will probably have to pay a copying charge.

### **The right to ask the auditor questions about the accounts**

You can only ask the Auditor General questions about the accounts. The Auditor General does not have to answer questions about the body's policies, finances, procedures or anything else not related to the accounts. Your question must be about the accounts that are subject to audit. The Auditor General does not have to say whether he thinks something the council has done, or an item in its accounts, is lawful or reasonable.

### **The right to object to the accounts**

If you think that the body has spent money that they should not have, or that someone has caused a loss to the body deliberately or by behaving irresponsibly, you can object to the Auditor General by sending a formal 'notice of objection', which **must be in writing** to the address below. You may request that the Auditor General applies to the courts for a declaration that such items of account are unlawful. You must tell the Auditor General why you are objecting. The Auditor General must reach a decision on your objection. If you are not happy with that decision, you can appeal to the courts. You must also send a copy of your notice to the council itself.