



NATIONAL AUDIT OFFICE

Local authorities spend public money; this money comes from national and local taxes and the local authorities must tell local residents and taxpayers how their money is spent.

A small authority, such as Dilwyn, is required to publish its annual return locally, including on a website. As a local resident you have legal rights to inspect, ask questions about and challenge items in your authority's accounts. Anybody can ask a question, but only local electors can ask questions formally.

If you want information about your local authority's income or spending, first ask the authority. Most local authorities publish details of their spending on their websites.* If you do not have internet access, you can ask your authority to send you a copy of what it publishes by contacting the Parish Clerk, in the case of Dilwyn, Graham Rippon..

You might want to tell someone your view of how the authority runs its services. You can, without exercising legal rights, tell the authority about these issues at any time, by writing either to the Parish Clerk or to a Parish Councillor.

If, **subsequently**, you are concerned about the way in which the authority is managing its business or finances, or are dissatisfied with the action the authority has taken in response to an issue you have raised, you can then bring your concerns to the attention of the local external auditor at any time. by writing.

To ask the external auditor a question or make an objection about accounts, you need to know:

- who the authority's external auditor is;
- your legal rights;
- when you can exercise them;
- what an external auditor can and cannot do;
- the costs involved. Please bear in mind that **the costs of any action taken are borne by local taxpayers**, and local public auditors have a duty to ensure that their response is proportionate and that they remain mindful of the amounts of public money involved.

Information on any of these issues may be obtained by reference to the document, '*Guide*' published by the National Audit Office, which may be found on the Dilwyn Parish Council website.

PLEASE REMEMBER: In the first instance, you should always raise your concerns with the authority and attempt to resolve the issue with the authority directly.

* Access to the Dilwyn Parish Council website is best gained by going to www.dilwyn.com