

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

LLANFAEOG COMMUNITY COUNCIL

Financial year ending 31 March 2025

1. Date of announcement 23 June 2025
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 2025, these documents will be available on reasonable notice on application to:

Community Council Clerk

llanfaelogcommunitycouncil@gmail.com 07795260139

Bodawen, Four Mile Bridge, Holyhead LL65 2PJ.

between the hours of 10.00am and 4.30pm on Monday to Friday

commencing on 08 July 2025

and ending on 04 August 2025

3. From 15 September 2025, 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.

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.

You may also object if you think that there is something in the accounts that the Auditor General should discuss with the council or tell the public about in a 'public interest report'. Again, you must give your reasons in writing to the Auditor General at the address below. In this case, the Auditor General must decide whether to take any action. The Auditor General will normally, but does not have to, give reasons for his decision and you cannot appeal to the courts. You may not use this 'right to object' to make a personal complaint or claim against the body.

If you wish to make a personal complaint or claim, you should take these complaints to your local Citizens' Advice Bureau, local Law Centre, or your solicitor. You may also be able to complain to the Public Services Ombudsman for Wales if you believe that a Member of the body has broken the Code of Conduct for Members. The

Ombudsman can be contacted at: 1 Old Field Rd, Pencoed, Bridgend CF35 5LJ, (tel: 0300 790 0203).

What else you can do

Instead of objecting, you can give the Auditor General information that is relevant to their responsibilities. For example, you can simply tell the Auditor General if you think that something is wrong with the accounts or about waste and inefficiency in the way the council runs its services. You do not have to follow any set time limits or procedures. The Auditor General does not have to give you a detailed report of the outcome of his audit.

A final word

Local government bodies, and therefore local taxpayers, must meet the costs of dealing with questions and objections. When the Auditor General decides whether to take your objection further, one of a series of factors he must take into account includes the costs that will be involved. He will only continue with the objection if it is in the public interest to do so. If you appeal to the courts, you might have to pay for the action yourself.

If you wish to contact the Auditor General, please write to: Community Council Audits, Audit Wales, 1 Capital Quarter, Tyndall Street, Cardiff, CF10 4BZ.

Annex 4: Submission of information for audit

Submission dates for audit packs

<i>Type of audit</i>	<i>Submission date (send to Audit Wales by)</i>
<i>Basic audits</i>	<i>07 July 2025</i>
<i>Triennial 'Full' audits</i>	<i>07 August 2025</i>

Timely submission of the information requested will help us to manage our overall workload. Please submit your documents earlier if you are able to.

Statutory basis for the information request

The Auditor General has specified that for the purposes of undertaking the audit of the 2024-25 accounts, **all councils in Wales must provide** the information set out in this notice of audit. In requesting this information, the Auditor General exercises his rights of access to information as set out in section 52 of the Public Audit (Wales) Act 2004.

If information is not provided in the first instance, additional audit fees **will be** charged to the council.

Basic or Triennial 'Full' audit

You **must** identify whether or not your council is subject to a basic or triennial 'full' audit this year. Please refer to the TCC_audit_cycle_by_county document attached.

All councils are listed by county. It is **your** responsibility to identify which form of audit your council is subject to.

Information that must be submitted for all audits

Please refer to the attached document 'Basic or Full Audit Information Requirements 2025'.

This information is required regardless of the size of the Council or the sums of money raised in the precept each year. Under the law, smaller councils are not exempt from the audit requirements.

How to submit your audit packs to