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**Accounts**

**Inspecting the Statement of Accounts**

**The Basic Position**

In the same way as interested parties have the right to inspect the accounts of local authorities, you have a right to inspect the accounts of the Police and Crime Commissioner (PCC) and the PCC’s Group Accounts along with the Chief Constable’s financial statements. Electors may also ask questions about, or challenge, the accounts.

Please note in March 2024, parliament approved the transfer of the Police and Crime Commissioner to the Mayor of South Yorkshire. As at 7 May 2024, all functions legally transferred to the South Yorkshire Mayoral Combined Authority (SYMCA) exercisable by the Mayor only. All property, rights and liabilities transferred to SYMCA. Staff who previously worked for the Officer of the Police and Crime Commissioner (OPCC) also became employees of SYMCA. The role of the PCC was abolished in South Yorkshire.

**The Right to Inspect the Accounts**

* By law, the Mayor and the Chief Constable have to make its accounts available to interested parties for inspection for a period of 30 working days. For the 2023/24, accounts this period must commence inspection period on or before the first working day of 23 July.
* If you wish to inspect our accounts, arrangements can be made for you to view them at Carbrook House, Sheffield, between 10am and 4pm.  Please contact us to arrange a mutually convenient viewing time
* You may be required to pay a charge for any copying of the accounts you ask us to undertake
* You can also view the accounts on our website (please see links below)
* [www.southyorkshire-ca.gov.uk](http://www.southyorkshire-ca.gov.uk)
* [www.southyorkshire.police.uk](http://www.southyorkshire.police.uk)

A notice regarding the public inspection of the accounts and exercise of rights of electors will be posted on the South Yorkshire Mayoral Combined Authority’s website and the South Yorkshire Police Force website

**The Right to Ask the Auditor Questions About The Accounts**

* You can ask the Auditor questions but this must be done during the 30 working day period when the accounts are open for inspection and must be about the accounts for the year that he is auditing.

**The Right to Object to the Accounts**

* If you are a local government elector for the area, then you have the right to make an objection to the Auditor during the same 30 day period if you are concerned about matters on which he/she could make a public interest report or where you consider that an item of account is unlawful.
* To be considered an objection must be made in writing and it must be copied to the Mayor of South Yorkshire or to the Chief Constable.
* The Auditor must decide whether to consider the objection and to take action on it.
* When the Auditor reaches a decision on your objection, if you are not happy with it then you have 6 weeks to require the Auditor to provide written reasons for the decision and then 21 days to appeal against the decision to the courts.
* You may not, however, use this ‘right to object’ to make a personal complaint or claim against the Mayor or the Chief Constable.  The MCA has a confidential complaints procedure which can be followed in these circumstances (link provided below).

<https://www.southyorkshire-ca.gov.uk/complaints-procedure>

**Costs**

Like local authorities, Mayors and Chief Constables, and therefore, local taxpayers, must meet the costs of dealing with questions and objections.  When deciding whether to progress your objection(s) further, the Auditor will take into account a range of factors, including 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 choose to appeal to the Courts you should pay for this action yourself.

**Read more about your rights in more detail below**

**Inspecting the Statement of Accounts**

**Your Rights in More Detail**

These notes, whilst still in general terms, provide more information in relation to your rights to inspect, question and object to the accounts of the PCC and the PCC Group along with the Chief Constable’s accounts. They are the same arrangements that apply to local authorities. If you require more in depth detail you will need to refer to the Acts, Regulations or other documents that are mentioned in this text, or you could seek legal advice.

**Your Legal Position**

Your rights are set out in Sections 25, 26 and 27 of the Local Audit and Accountability Act 2014. The detailed regulations that set out how you can use these rights are in the Accounts and Audit Regulations 2015.

**Your Right to Inspect the Accounts**

**The Local Audit and Accountability Act 2014 – Section 25 (1)**

The Mayor and the Chief Constable must ensure that a local government elector for the area may inspect and make copies of the statement of accounts, the Auditor’s certificate that the audit of the accounts has been completed, his/her opinion on the statement of accounts, any public interest report and any recommendation connected with it.

**The Local Audit and Accountability Act 2014 – Section 26 (1)**

At each audit under this Act, any persons interested may inspect the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them, and make copies of all or any part of the accounts and those other documents.

By the summer each year, local authorities finish preparing their accounts for the financial year ending on 31 March of that year, The same rules apply in policing. For 2023/24, due to the transfer from the PCC to the Mayor, the accounts must be approved by the respective Chief Finance Officers by 23 July 2024.

The Mayor and the Chief Constable must then tell the public, by advertising on their websites that their accounts and the other documents mentioned in section 26 of the Local Audit and Accountability Act 2014 are available for people to inspect for 30 full working days. In 2024 this period must commence on or before the 23rd of July.

The notice must also give the dates, times and places where the public can see and copy the documents. Any person who is interested has the right to inspect and copy the accounts and any 'public interest reports' by an Auditor, or have copies supplied to them subject to payment of a reasonable charge.

In order to assist you in any inspection, you will be asked to make a mutually convenient appointment visit our offices to carry it out. If there is any disagreement about what your rights are, you should contact the Mayor or the Chief Constable.

You cannot inspect and copy documents that contain personal information about a member of staff. This means, for example, that details of payments or other benefits that an employee receives will be confidential. You will also be precluded from seeing commercially sensitive information.

**Asking the Auditor Questions**

**The Local Audit and Accountability Act 2014 – Section 26 (2)**

At the request of a local government elector for any area to which the accounts relates, the Auditor must give the elector, or any representative of the elector, an opportunity to question him/her about the accounts.

The notice that says the accounts are available for people to inspect will also tell you when you can ask the Auditor questions and object to the accounts

Your right to ask the Auditor questions is limited and must be made within the 30 day period during which the accounts are open for inspection. You have a right to ask questions about the accounts, but you cannot ask questions about the Mayor’s or the Chief Constable’s policies, finances or procedures that are not about the accounts. The entitlement to inspect records or documents does not extend to information that is protected on the grounds of commercial confidentiality or requires the disclosure of personal information.

Before you ask the Auditor any questions, you should inspect the accounts so that you know what they contain.

You may then ask the Auditor to explain certain points in the accounts before deciding whether or not you want to 'object' (this right is explained later).

If you do ask questions that are not about the accounts, the Auditor may suggest that you ask the Mayor and/or the Chief Constable for the information you want. The Auditor cannot act as a 'postbox' for questions to, and replies from, the Mayor or the Chief Constable.

Your questions should be about facts, not opinions. So you should not ask an Auditor if they think something the Mayor or the Chief Constable has done, or an item in its accounts, is lawful or reasonable.

The Auditor must work independently so you cannot ask him questions about how he/she is carrying out, or has carried out his/her work.

**Objecting to the Accounts**

**The Local Audit and Accountability Act 2014 – Section 27 (1)**

A local government elector for the area to which the accounts relate can make an objection to the Auditor which concerns a matter in respect of which he/she could make a public interest report or apply for a declaration that an item of expenditure is unlawful. The objection must be in writing and a copy has to be sent to the Mayor or the Chief Constable to be considered.

The Auditor must decide whether to consider the objection, and if he/she does so whether to take action in relation to a public interest report or to seek a declaration that an item of account is unlawful.

The Auditor may decide not to consider the objection if, in particular, he/she thinks that is frivolous or vexatious, the cost of considering the objection would be disproportionate to the sums to which the objection relates (unless he/she thinks it might disclose serious concerns about how the organisation is managed or led), or the objection repeats an objection already considered in respect of the accounts or dealt with previously.

If the Auditor decides not to take action he/she may recommend that the Mayor and the Chief Constable should respond to the objection.

The Auditor’s reasonable costs of exercising functions in connection with these provisions will be met by the Mayor or the Chief Constable.

If you are aggrieved by the decision of the Auditor then, within a period of 6 weeks you can require him/her to provide written reasons for the decision. If you are still not happy then you can appeal against the decision to the courts. This must be done within 21 days of receiving those reasons in writing.

The court has the same powers in relation to the item of account to which the objection relates as it would have on an application by the Auditor for the declaration.

It should be noted that on an application or appeal, the court may make an order for the payment of expenses by the Mayor or the Chief Constable incurred in connection with it by the Auditor or the person bringing the appeal.

**Report in the public interest**

If you are not satisfied with the Mayors or the Chief Constable’s decision or action but your objection does not involve anything illegal, failure to account for spending and income or wilful misconduct, your objection can only result in a public interest report by the Auditor.

**Unlawful items in the accounts**

An item in the accounts is unlawful if it records spending or income that:

* the Mayor or the Chief Constable had no right to spend or receive;
* was spent or received without authority; or
* was taken from, or added to, the wrong fund or account.

The Auditor can apply to the courts to confirm that an item in the accounts is unlawful.

**Failing to account for spending and income**

Anything that is likely to relate to income that has not been accounted for.

**Wilful misconduct**

'Wilful misconduct' is a legal term that either means:

* deliberately doing something when you know it is wrong; or
* deliberately failing to do something when you know you should do it; and
* not caring whether doing, or not doing it, is wrong.

**Making an objection**

If you want to object to the Mayor or the Chief Constable’s accounts, you must provide details of your objection, in writing, to the Auditor and provide a copy to the Mayor or the Chief Constable.

This formal notice must include:

* the facts on which you are basing your objection
* the grounds on which the objection is being made
* details of any the matter that is alleged to be unlawful and
* details of any matter that could give rise to the Auditor making a public interest report

When you are thinking about whether to object, you must appreciate that Mayors and Chief Constables have the power to decide what they think is the best way to do things. The fact that you may strongly disagree with something the Mayor or the Chief Constable has done does not mean that you can challenge that action.

The Auditor or the courts do not have the power to question the policy of a Mayor and Chief Constable. The courts can only get involved if a Mayor or Chief Constable has acted unlawfully.

You cannot use the objection process to make a personal complaint or claim against a Mayor or Chief Constable. If you think that the Mayor or the Chief Constable or their officers have done something wrong or that their officer behaviour has fallen below the standards that public servants are expected to meet then you must follow the established arrangements for complaints. If you think you have a claim against the Mayor or the Chief Constable, you can get advice from your local Citizens Advice Bureau, local Law Centre or your solicitor.

**Decisions About Your Objections**

When an Auditor considers an objection which says that an item of spending is unlawful, a failure to account or wilful misconduct, the Auditor will usually explain their reasons for the decision.

If the Auditor does not give any reason, you have six weeks from the time you are told what the decision is to ask him/her for a 'statement of reasons' in writing.

If you are not happy about the decision you have the right to appeal. You must register your appeal in the Crown Office at the High Court within 21 days of receiving the Auditor's statement of reasons for their decision.

However, an Auditor's decision on objections that ask him or her to make a 'public interest report' is final. The Auditor will tell you what his/her decision is but you cannot ask for a statement of reasons or appeal.

**Cost**

The Mayor or the Chief Constable must meet the cost of dealing with questions and objections. However, you may have to pay the costs of appealing to the courts against an Auditor's decision.

**Further detail can be found in the document below**

<https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2015/03/Council-accounts-a-guide-to-your-rights.pdf>

**Contact Us**

If you would like further information or would like to arrange a viewing contact:

**Telephone:** 0114 220 0000

**Website:** www.southyorkshire-ca.gov.uk

**Postal address:**

Mayor for South Yorkshire

11 Broad Street West

Sheffield

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