

Cholmondeley and Chorley Parish Council

Public Inspection of Accounts Policy

Adopted: 26 June 2025

1. Introduction

This policy outlines the procedures for public inspection of financial documents in accordance with the Accounts and Audit Regulations 2015, the Local Audit and Accountability Act 2014, and the JPAG Proper Practices Guidance.

It ensures transparency and statutory compliance while safeguarding council resources from unreasonable or vexatious demands.

2. Statutory Right of Inspection

Each year, the Council will make its Annual Governance & Accountability Return (AGAR) and related accounting records available for inspection for 30 working days, including the first 10 working days of July, as required by law.

Notice of this inspection period will be published on the Council's website and main noticeboard, detailing:

- The start and end dates of the inspection period
- Instructions for accessing the documents
- Contact details for arranging an appointment

3. Eligibility

The right to inspect accounting records and related documents is available to any person interested in the accounts.

However, only local government electors for the parish may:

- Formally question the appointed auditor, or
- Submit objections under Sections 26 and 27 of the Local Audit and Accountability Act 2014.

Proof of elector status may be requested for such purposes.

4. How to Inspect the Accounts

Persons wishing to inspect accounting records should:

- Submit a request in writing or by email to the Parish Clerk
- Provide their full name and contact address
- Indicate whether they are a local government elector (if intending to raise formal questions or objections)

Appointments to view the documents will be arranged during normal working hours at a mutually convenient time. Documents may be provided electronically or viewed in person.

5. Questions and Objections

Questions about the accounts or formal objections should be:

- Submitted in writing
- Clearly linked to specific financial entries in the documents

The Parish Council will respond to reasonable questions about the accounts as required under the Local Audit and Accountability Act 2014. Complex or unrelated queries may take longer to address and may be responded to outside of the statutory inspection framework. Formal objections must be made within the inspection period and in accordance with Section 27 of the Act. The Clerk will respond to reasonable queries within five (5) working days, or advise if more time is needed.

6. Charges

There is no charge for inspecting documents.

The following charges may apply for copies: Photocopying: 10p per A4 page

No charges will be made for officer time in fulfilling statutory rights of inspection.

7. Vexatious or Abusive Behaviour

The Council is committed to maintaining transparency while protecting staff and resources from abuse or disruption. It reserves the right to disregard requests if it does not comply with the requirements of 4. Above.

Please also be advised that correspondence may be disregarded if it does not comply with the requirements of 4. Above.

Such cases will be handled in accordance with the Council's Vexatious and Complaints Policy, which outlines procedures for managing unreasonable or inappropriate conduct.

Statutory rights to inspect accounting records under the Local Audit and Accountability Act 2014 will be respected in all cases.

8. Contact Details

Parish Clerk

✉ clerk@cholmondeley-chorley.co.uk

9. Review

This policy will be reviewed annually or in response to changes in relevant legislation or guidance.

Signed: _____

Chair, Cholmondeley and Chorley Parish Council

Date: _____