

PUBLIC INSPECTION PROTOCOL

1 Legislative background

- 1.1 The Accounts and Audit Regulations 2015 (the Regulations) cite that the responsible financial officer for a local authority must make certain documents available for a period of 30 working days for inspection on reasonable notice at all reasonable times. These documents are listed in The Local Audit and Accountability Act 2014 (the Act) as “the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records.”
- 1.2 The 30-working day period commences on the date announced in the Notice of Public Inspection, which is issued on the council website each year alongside the draft statement of accounts.
- 1.3 It is important to note that local residents ultimately pay for the cost of an individual or group exercising their rights to inspect the accounting records, through officer time and use of resources. This public inspection protocol ensures that responses are provided to reasonable requests for information in line with the Act, the Regulations and the guidance.

2 Guidance

- 2.1 The National Audit Office (NAO) have issued [guidance](#) (the guidance) to explain the rights of local residents or journalists in respect of inspecting the accounting records of a local authority in a responsible manner. The guidance states that acting reasonably means being responsible and specific about what you want to inspect.

3 Processing of Queries

- 3.1 The council requests that all queries are sent by email or by post. A query is a request for an accounting record that is held by the council. The postal address is detailed on the Notice of Public Inspection. We have set up a public inspection email address: publicinspection@herefordshire.gov.uk
- 3.2 As received, each query will be logged in the Public Inspection Log. This will include the date the query was received and who the query was received from.
- 3.3 Each query will be assessed against this protocol. If the query is not considered to be in line with this protocol, then the query will be rejected with a reason.
- 3.4 We will aim to provide a response to each query within 3 working days. However, this is dependent on the query and the number of hours it takes to compile a response. If your query will not be responded to within 3 working days, we will let you know why and provide an estimated response time. This may be because we need to redact confidential or commercially sensitive information from the response.
- 3.5 Queries received up to and including the 30th working day of the public inspection period will be responded to. Any queries received after this date will not be responded to.
- 3.6 The council will require that any costs of making any copies of documents (such as photocopies and for postage costs) is paid prior to the release of any information.

4 Public Inspection

- 4.1 The public also have the right to inspect accounting records. This will only be possible at Plough Lane.
- 4.2 Requests to inspect accounting records must be made by email or by post. The postal address is detailed on the Notice of Public Inspection. We have set up a public inspection email address: publicinspection@herefordshire.gov.uk
- 4.3 A response to a request will be made within 3 working days and will provide you with a timeslot where the accounting record will be made available. The timeslot will be a reasonable amount of time appropriate to the nature of the request. The public will need

to ensure that they have methods of copying documents should they consider the timeslot insufficient or will need to pay the costs of copying.

- 4.4 If the public do not attend the allocated timeslot, then no further opportunities for public inspection will be offered.

5 Requests that are appropriate for Queries or Public Inspection

- 5.1 A query that requests more information, e.g. a transaction report, about a specific figure in the statutory accounts being audited (current year figures only).
- 5.2 A query requesting a reasonable sample of invoices relating to a specific figure in the statutory accounts being audited (current year figures only).
- 5.3 A query requesting contract information relating to a specific figure in the statutory accounts being audited (current year figures only).

6 Requests that are NOT appropriate for Queries or Public Inspection

- 6.1 A request from someone who is not a local resident (local government elector) or a journalist from a publication that is not recognised.
- 6.2 A query that relates to a different financial year than the one being audited.
- 6.3 A query where the information is already provided in the statutory accounts, e.g. disclosures in a note.
- 6.4 A query that does not relate to a specific figure in the statutory accounts being audited.
- 6.5 A query that is not part of the accounting records specified in the Act.
- 6.6 A request that exceeds the reasonable timescales in this protocol e.g. queries asking for a high volume of invoices or contracts.
- 6.7 A request for confidential personal data or commercially confidential information.
- 6.8 A query asking for information already made available on the council website.
- 6.9 A query relating to policies or processes followed by the council, e.g. governance, procurement, risk.