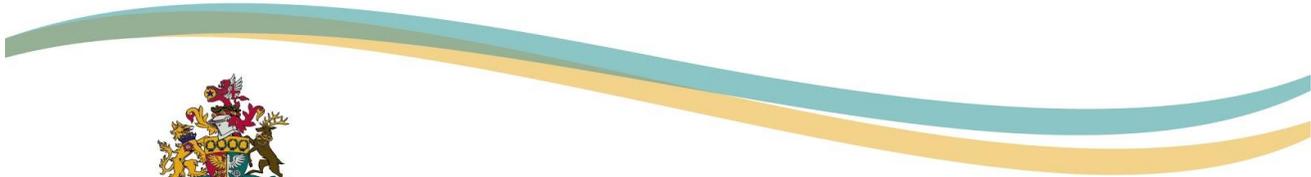


Public Inspection Protocol



HILLINGDON
LONDON

www.hillingdon.gov.uk

Contents	Page
How will the Inspection be publicised?	3
How can questions be logged?	3
How can questions be asked in person?	4
How will questions be responded to?	4
What if clarification on a response is required?	5
How can the issue be escalated?	5
Protecting the Council's Interests	5
Access to the Auditor	6
Objecting to the Accounts	6
Question regarding the Public Inspection Process	7

How will the Inspection be publicised?

- The 30 working day inspection period will be published on the council's website. The 30 day inspection period will include the first 10 working days of June as required by regulation.
- This protocol will be published on the council's website. It will be updated if any changes are agreed to it in future years.

How can questions be logged?

- Any resident of the Borough entitled to vote in local Council elections is entitled to inspect the Councils accounts and to raise related questions during the inspection period.
- All questions should be clear and concise, should be financial in nature and should relate to the year of accounts being inspected.
- Questions can be forwarded to the Council in any of the following ways;
- Questions should be clearly referenced "Public Inspection of Accounts".

By Post to; Pensions, Treasury and Statutory Accounts
London Borough of Hillingdon
Civic Centre 4W/01
Uxbridge, UB8 1UW

By Fax to; 01895 250871
FAO Head of Pensions, Treasury and Statutory Accounts

By e-mail to; LBHPublicInspection@hillington.gov.uk

By Telephone; Paul Whaymand
Corporate Director of Finance
01895 250360

Sian Kunert
Head of Pensions, Treasury and Statutory Accounts
01895 556578

James Lake
Lead Corporate Accountant
01895 277562

How can questions be asked in person?

Any resident can be seen in person at the civic centre between the hours of 9.00 and 5.00 during the 30 working day period of the inspection. Please ask for Paul Whaymand, Sian Kunert or James Lake. It would be helpful if anyone wishing to do so would contact the Council in advance so that facilities can be made available.

- ❑ By special arrangement the Council will organise out of hours meetings at mutually convenient times where other means of contact are not possible.
- ❑ All queries must be communicated to Statutory Accounting, through one of these routes to ensure the controls included within the protocol are applied.
- ❑ The Council is happy to receive questions up to two weeks in advance of the statutory period. This is often helpful if there are a number of questions or the nature of the question requires more time for the information to be made available.
- ❑ Statutory Accounting will maintain a master log of all queries raised including who raised the query, when it was raised, when it is referred on to another officer, who that officer is and when the reply to the query is finally provided.

Responses to questions.

- ❑ All questions will in the first instance go through Statutory Accounting.
- ❑ Statutory Accounting will provide responses which do not need referral to service groups within 2 working days. Responses that need to be posted will be sent first class. Where possible answers will be e-mailed.
- ❑ Each Corporate Director will nominate a senior officer within their service Group who will be responsible for overseeing their Groups response to public inspection questions.
- ❑ Where the answer to a question requires service input, Statutory Accounting will refer the question to the nominated officer in the relevant group(s). The nominated officer will then liaise with relevant officers in their Group to obtain the information required. They will then formulate a reply and forward this to Statutory Accounting for checking prior to being sent to the person making the enquiry.
- ❑ Service Groups will produce a response within 3 working days of the Council receiving the enquiry. If a full answer is not possible in that time then the services designated officer will advise Statutory Accounting, providing information as to what steps are being taken to deal with their enquiry and an estimated timescale for when the answer will be provided. This will form the basis of a holding response from Statutory Accounting.

- Where these proposed response times extend beyond the 30 working day period the Council will honour the agreed timetable. For example questions raised on the 30th day of inspection will be answered within the set timescales.

What if clarification on a response is required?

- During the inspection period any inspector of the accounts is entitled to ask any follow up questions following receipt of an answer or indeed pursue new avenues of enquiry.
- After the inspection period the Council will continue to provide clarification on any specific question raised during the inspection period but will not answer new enquiries.

How can the issue be escalated?

- If a question has not been dealt with to the satisfaction of the enquirer then in the first instance this should be reported to Statutory Accounting. They will then liaise with relevant officers involved in providing the original information to ensure the query has been dealt with properly.
- If there is still no resolution then the matter will be referred to the Director of Finance.
- Enquirers can in the final instance raise any concerns over information provided to them with the District Auditor during the inspection period.

Protecting the Councils interests.

- The Council is entitled to recover the cost of making copies of documents from those inspecting the accounts.
- The Council reserves the right to levy a charge of 10p per sheet for any copies provided to an individual in excess of 50 to protect the Council from excess cost and so not to undermine other charging policies.
- Where larger documents are involved the Council will make all attempts to either e-mail documents at no cost or to arrange meetings where individuals can look through documents without the need for copying. These meetings can be out of hours if made by prior agreement.
- The Council will not provide any information that contains personal information about a member of staff. The Council is prevented from doing so by legislation.

Access to Auditor

- ❑ On a pre-arranged date during the 30 working day inspection period, the District Auditor will be available for any local government elector for the area to which the accounts relate to ask the auditor questions about the accounts.
- ❑ The right to ask the auditor questions is limited to questions about the accounts. Electors are not entitled to ask questions about Council policies, finances or procedures that are not related to the accounts.
- ❑ Before asking the auditor questions electors should have inspected the accounts.
- ❑ Where possible it is advisable to pre-arrange a time to meet the District Auditor on the pre-arranged date to prevent long waiting times.

Objecting to the Accounts

- ❑ During the 30 working day inspection period an elector or their representative has the right to make an objection to the accounts to the District auditor in accordance with the Local Audit & Accountability Act 2014.
- ❑ Any objection must be made in writing to the district auditor with the grounds for the proposed objection to

Suresh Patel
Associate Partner - Government and Public Sector (UK&I)
Ernst & Young LLP
Apex Plaza
Forbury Road
Reading
RG1 1YE

- ❑ An elector sending notice to the auditor of proposed objection must also send a copy of the notice to the Council to

Sian Kunert
Head of Pensions, Treasury and Statutory Accounts
London Borough of Hillingdon
Civic Centre 4W/01
Uxbridge, UB8 1UW

Questions about the Inspection Process

- Any questions of principle around the inspection process, the progress of specific questions during the inspection period or this protocol should be forwarded to Statutory Accounting by one of the methods stated above.