

**Copeland Borough Council**  
**Audit of Accounts for the Year Ended 31 March 2022**  
**Notice of Public Rights**

[Local Audit and Accountability Act 2014, Sections 26 and 27](#)  
[Accounts and Audit Regulations 2015 Regulations 9, 14, 15 and 17](#)

The Council's accounts are subject to external audit by Mr Michael Green of Grant Thornton UK LLP, Landmark, St Peter's Square, 1 Oxford Street, Manchester M1 4PB. Members of the public and local government electors have certain rights in the audit process.

From Monday 16th December 2024 to Tuesday 4th February 2025 - between 10:00 am and 4:30 pm - (exclusive of Saturday 21st and 28th December 2024; Saturday 4th, 11th 18th and 25th January 2025 and Saturday 1st February 2025; Sunday 22nd and 29th December 2024; Sunday 5th, 12th 19th and 26th January 2025 and Sunday 2nd February 2025; Wednesday 25th and Thursday 26th December 2024 and Wednesday 1st January 2025):

- any persons interested or any journalist may inspect the accounting records of the Council for the year ended 31 March 2022 and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records (excluding any record or document containing information protected on the grounds of commercial confidentiality or personal information) and make copies of all or any part of those records or documents\*
- a local government elector for the area of the Council may question the auditor about the accounting records. Please contact the auditor at the address given above to make arrangements to ask any questions.
- a local government elector for the area of the Council, or his/her representative, may make an objection to the auditor on any matter in respect of which the auditor could:
  - make a public interest report (under section 24 and paragraph 1 of schedule 7 of the Local Audit and Accountability Act 2014), and/or
  - apply to the court for a declaration that an item in the accounts is contrary to law (under section 28 of the Local Audit and Accountability Act 2014).

Any objection must be made in writing with a copy of the objection sent to me at the address given below.

Any written notice of objection must state (a) the facts on which the local government elector relies; (b) the grounds on which the objection is being made; and (c) so far as is possible, particulars of (i) any item of account which is alleged to be contrary to law; and (ii) any matter in respect of which it is proposed that the auditor could make a public interest report.

Dated: 11 December 2024

Catherine Bell  
Chief Finance Officer (Section 151 Officer)  
Cumberland Council  
Market Hall  
Whitehaven  
Cumbria. CA28 7JG

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\* Persons wishing to exercise rights to inspect the accounting records of the Council should contact the Council in advance to arrange an appointment to exercise those rights.