

## Technical Enquiry Service- Frequently Asked Question

CIPFA is unable to deal with technical enquiries from members of the public or adjudicate in disputes between members of the public and their local authority. We can, however, suggest several alternative options below. Your choice will depend on the nature of your enquiry.

### **The Responsible Financial Officer**

Each local authority is legally required to appoint an officer who is responsible for its proper financial administration of its finances. This person normally has the job description of Treasurer, Director of Finance or something similar. This is the person that you should contact if you have a serious concern about the financial administration of the local authority. In practice, you may find it best in the first instance to try to resolve the issue with one of his or her staff since they are most likely to have the detailed knowledge needed to deal with your enquiry.

### **The Annual Report and Accounts**

An important role of the Responsible Financial Officer is the preparation of the local authority's accounts, which are independently audited. If you have a concern that the annual accounts do not properly reflect the finances of the authority and are not satisfied by the response of the authority, you should raise the matter with auditors. The National Audit Office, the body who oversee the work of the auditors in England, has published a useful [Guide to Your Rights](#). In Scotland, Wales and Northern Ireland the role is performed by the [Accounts Commission](#), the [Wales Audit Office Swyddfa Archwilio Cymru](#) and the [Northern Ireland Audit Office](#) respectively.

### **Fraud and Corruption**

A search of many local authority websites will often produce contact details specifically for the reporting of fraud and corruption. This is likely to cover staff fraud as well as council tax fraud, business rate fraud, blue badge fraud and other fraudulent dealings with the authority.

Housing fraud, such as sub-letting, should be reported to the local authority if the property is in local authority ownership. Importantly, however, the Department for Work and Pensions (DWP) investigates housing benefit fraud. If your report is only about housing benefit fraud you should [report it online](#).

Your local authority will have staff who are trained to investigate fraud, in particular knowing how to carry out the investigation in a manner that does not prejudice any possible subsequent police investigation and criminal trial. **For this reason you should not**

**investigate fraud yourself.** Nonetheless, if you have strong evidence of endemic corruption and have doubts as to whether your concerns will be investigated impartially, then you should contact the police.

### **Complaints against a CIPFA Member or Student**

CIPFA expects its members and students to comply with its ethical and technical standards. If you consider that this has not been the case, then you should use our [complaints form](#), having consulted our [guidance](#).

If you do think that your concerns merit the making of a complaint against a CIPFA member or student, then it is very important that you use this complaints procedure and do not raise it more generally with other CIPFA staff beyond the small team specifically charged with disciplinary matters. This is necessary to ensure that no-conflicts of interest can arise through details of the investigation becoming more widely known.

### **Maladministration**

If you are dissatisfied with the way your local authority has provided you with a service or has made a decision that affects you, then you should contact the relevant ombudsman service: [Local Government Ombudsman in England](#), the [Scottish Public Services Ombudsman](#) in Scotland, the [Public Services Ombudsman for Wales](#) or [Gwasanaethau Cyhoeddus Cymru](#) or the [Northern Ireland Ombudsman](#).

### **DISCLAIMER**

The CIPFA Technical Enquiry Service offers members and registered students a service providing information, guidance and advice on professional issues. Please note that the guidance offered by the Technical Enquiry Service should not be taken as an authoritative interpretation of the law and should not be considered as constituting a definition of proper accounting practice. Answers offered are based solely on the information provided to the Service. All reasonable care is exercised in preparing responses to questions. However enquirers should always refer to the primary sources before relying on this advice and check any interpretation of published guidance with their own professional advisors.