

# **Statement of Accounts 2021/22 – Public Inspection Notice**

## **Notice of the Commencement of the Period for the Exercise of Public Rights**

**The Local Audit and Accountability Act 2014**

**The Accounts and Audit Regulations 2015 (Revised)**

**Local Audit (Public Access to Documents) Act 2017**

**The Accounts and Audit (Coronavirus) Amendments Regulations 2021 (SI  
2021/263)**

**Delay in publication of Statement of Accounts**

**Publication of Accounts**

In response to the COVID19 Pandemic, the Government introduced The Accounts and Audit (Amendment) Regulations 2021. These Regulations provide authorities with additional time to complete the audit of their accounts, given the impact of the COVID19 virus on the availability of local authority staff and auditors to complete the audit process within current deadlines. These Regulations apply only in relation to annual accounts relating to the 2020/21 and 2021/22 financial years.

The period for the exercise of public rights under the Local Audit and Accountability Act 2014 is normally required to include the first 10 working days of June. However, the requirement has been suspended.

Under section 10 of the Accounts and Audit Regulations 2015, the Council is required to publish its draft annual Statement of Accounts by 31 May each year. Due to Covid-19, the publishing deadline has been extended for 2021/22 to 31 July 2022 and for publishing audited statements to 30 November 2022.

The Statement of Accounts includes the Council's Annual Governance Statement, Narrative Statement, and any audit opinion given by the external auditors at this

date. If the audit has not concluded by 30 November, the Council is required to publish the reasons for this under Section 10.2a of the Regulations.

Because of delays in completion of the audit of the 2019/20 and 2020/21 Accounts, it is necessary to delay publication of the Council's 2021/22 Draft Statement of Accounts for public inspection.

Further notifications will be placed on the website once the audit of 2019/20 and 2020/21 is complete and the 2021/22 Draft Statement of Accounts is available for public inspection.

[Read a comprehensive guide](#) to your rights.