



ACCOUNTS AND AUDIT REGULATIONS 2015 NOTICE

Notice of Delay for the Publication of Statement of Accounts 2023/24 and the Commencement of the Public Inspection Period

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.

Under section 26 of the Local Audit and Accountability Act 2014, any persons interested have a right at the audit of the accounts each year to inspect 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.

Regulations 14 and 15 of the Accounts and Audit Regulations 2015 (as amended) require that this right (and associated rights) are exercisable over a single period of 30 working days, commencing no later than 1st June 2023. If this deadline cannot be met, the Council is required to publish a notice of delay.

The Council has been unable to meet this requirement due to delay in completing the audits of prior year accounts, which affected local authorities across the country, and whilst these audits have now been finalised this, along with vacancies being experienced within the team, has impacted on the availability of resources to focus on compilation of the 2023/24 draft statement of accounts, and consequently in the commencement of the public inspection period.

The Council will now publish a draft set of accounts for the end of June 2024, following which the period for the exercise of public inspection will commence.

Lloyd Haynes CPFA
Chief Financial Officer (S151 Officer).

31st May 2024