



## **AUDIT OF ACCOUNTS FOR THE YEAR ENDED 31st** **MARCH 2020**

The Council's accounts are subject to external audit. Under the provision of the Accounts and Audit Regulations 2015 the Council is required to set a public inspection period of 30 working days for members of the public.

During this period, any person interested has the opportunity to inspect and make copies of the accounts and all books, deeds, contracts, bills, vouchers and receipts relating to them or may:-

- a) ask the auditor questions about the accounts
- b) object to the Council's accounts asking that the auditor issue a report in the public interest and/or apply to the court for a declaration that an item in the accounts is contrary to law. Written notice of a proposed objection and the grounds on which it is made must be sent to the auditor and the Council.

Under the regulations, the draft statement of accounts must be published by the 31 May and the public inspection period must include the first 10 working days of June.

The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 introduced temporary amendments to provide greater flexibility for local authorities operating under increased pressures following the coronavirus outbreak.

For the year ended 31 March 2020, the publication deadline for the draft statement of accounts has been extended to 31 August 2020 and the public inspection period must begin on or before 1 September 2020. The Council intends to finalise the draft statement of accounts prior to this date, subject to availability of internal and external resources, and will publish a further notice setting out the arrangements for the public inspection period.