

Notice of Delay in Publication of Statement of Accounts and in 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 audit delays for prior year accounts which are affecting local authorities across the country, and resourcing challenges experienced in 2022-23. These factors are resulting in a delay in completion of the 2022-23 draft accounts, and consequently in the commencement of the public inspection period. It is expected that the draft accounts will be published and the public inspection period will commence by 30 June 2023.