

WHAT COUNCILS NEED TO DO TO ADVERTISE THE AUDIT

The Local Audit and Accountability Act 2014 as summarised in the Accounts and Audit (England) Regulations 2015 (*Statutory Instrument No. 234*), and subsequent amendments and the Code of Audit Practice require that:

1. The accounts to be audited (the Annual Return) and other documents such as books, deeds, contracts, bills, vouchers and receipts relating to them must be made available for inspection by any person interested on reasonable notice, during a period of 30 working days selected by the Parish Council. MHCLG have clarified that the March 2021 amendment to the regulations unintentionally allowed smaller authorities until 1 August 2021 to start the period of public rights and they have confirmed that this should only apply to principle authorities with smaller authorities required to start the period no later than 1 July 2021. MHCLG are seeking Ministerial approval to correct the regulations so SAAA have designed the AGARs and we have written this guidance on the assumption this is granted. In any event, there is no barrier on a smaller authority publishing the AGAR and starting the public rights period earlier than the deadline.
2. The notice advertising the inspection period must be published with the accounts and must state:
 - (1) The period of 30 working days during which the Annual Return, and other documents referred to in paragraph 1 above will be available for public inspection;
 - (2) Details of the manner in which notice should be given of an intention to inspect the accounts and other documents;
 - (3) The name and address of the auditor; and
 - (4) The provisions contained in section 26 (inspection of documents and questions at audit) and section 27 (right to make objections at audit) of the Act

The Parish Council may wish to use the template at attachment 3.2 to advertise the audit.

Please see the link below for the original regulation, the update to make special arrangements for 2019/20 due to the implications of COVID-19 and the March 2021 update.

http://www.legislation.gov.uk/uksi/2015/234/pdfs/uksi_20150234_en.pdf

<http://www.legislation.gov.uk/id/uksi/2020/404>

<https://www.legislation.gov.uk/uksi/2021/263/regulation/1/made>