

## 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.
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 Accounts and Audit Regulations that apply at the date of drafting this guidance. If any amendment is passed that impacts on smaller authorities in 2022/23, we will inform you promptly.

<https://www.legislation.gov.uk/uksi/2015/234/contents/made>