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STATUTORY INSTRUMENTS

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**2021 No. 263**

**The Accounts and Audit (Amendment) Regulations 2021**

**Amendment of the Accounts and Audit Regulations 2015**

- 2.—(1) The Accounts and Audit Regulations 2015(1) are amended as follows.
- (2) In regulation 10—
- (a) in paragraph (1), for “paragraph (4),” substitute “paragraphs (4) and (4A),”;
  - (b) in paragraph (2), for “paragraph (5),” substitute “paragraphs (5) and (6),”;
  - (c) after paragraph (4) insert—

“(4A) Paragraph (1) applies in relation to the publication of documents relating to the financial years beginning in 2020 and 2021 as if for “31st July” there were substituted “30th September.””;
  - (d) after paragraph (5) insert—

“(6) Paragraph (2)(b) applies in relation to the audit of accounts relating to the financial years beginning in 2020 and 2021 as if for “but not later than 31st July” there were substituted “but not later than 30th September.””.
- (3) In regulation 15—
- (a) in paragraph (1), for “paragraph (5),” substitute “paragraphs (5) and (6),”;
  - (b) after paragraph (1) insert—

“(1A) Where the period for the exercise of public rights has not been commenced in accordance with paragraph (1) a relevant authority must—

    - (a) publish (which must include publication on the authority’s website) as soon as reasonably practicable a notice stating that it has not been able to commence the period for the exercise of public rights and its reasons for this; and
    - (b) comply with paragraph (1) as if for “on such a day” to the end there were substituted “as soon as reasonably practicable.””;
  - (c) after paragraph (5) insert—

“(6) Paragraph (1) applies in relation to accounts relating to the financial years beginning in 2020 and 2021 as if from “on such a day” to the end there were substituted “on or before the first working day of August of the financial year immediately following the end of the financial year to which the statement relates.””.