
STATUTORY INSTRUMENTS

2015 No. 234

The Accounts and Audit Regulations 2015

PART 5

Inspection and notice procedure

Period for the exercise of public rights

14.—(1) Any rights of objection, inspection and questioning of the local auditor conferred by sections 26 and 27 of the Act may only be exercised within a single period of 30 working days.

(2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced in accordance with regulation 15(3).

(3) During the period for the exercise of public rights a relevant authority must make the documents referred to in section 26(1) of the Act available for inspection on reasonable notice at all reasonable times.

Commencement of the period for the exercise of public rights

15.—(1) [^{F1}Subject to [^{F2}paragraphs (5) and (6),]] the responsible financial officer for a relevant authority must, on behalf of the authority, ensure that commencement of the period for the exercise of public rights under regulation 9(1)(b) or 12(3)(a) (as the case may be), takes place on such a day that ensures that the period referred to in regulation 14(1) includes—

- (a) the first 10 working days of June of the financial year immediately following the end of the financial year to which the statement relates, where that authority is a Category 1 authority; or
- (b) the first 10 working days of July of the financial year immediately following the end of the financial year to which the statement relates, where that authority is a Category 2 authority.

[^{F3}(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.”]

(2) The responsible financial officer for a relevant authority must, on behalf of that authority, publish (which must include publication on the authority's website)—

- (a) the statement of accounts, accompanied by—
 - (i) a declaration, signed by that officer to the effect that—
 - (aa) the status of the statement of accounts is unaudited and that the statement of accounts as published may be subject to change; or

- (bb) in the case of a Category 2 authority with exempt status, the statement of accounts will not be audited on account of that authority's self-certified status as exempt, unless either a request for an opportunity to question the auditor about the authority's accounting records under section 26(2) or an objection under section 27(1) of the Act, results in the involvement of the local auditor; and that in either of those circumstances the audit will be limited to that required by section 20 of the Act as modified by the Smaller Authorities Regulations^{M1};
- (ii) the annual governance statement prepared in accordance with regulation 6(1)(b), whether or not that statement has been approved in accordance with regulation 6(2)(b) or 6(3)(b) (as the case may be); and
- (iii) where the authority in question is a Category 1 authority, the narrative statement prepared in accordance with regulation 8;
- (b) a statement that sets out—
- (i) the period for the exercise of public rights;
 - (ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
 - (iii) the name and address of the local auditor;
 - (iv) the provisions contained in section 26 (inspection of documents etc.) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question; and
 - (v) in the case of a Category 2 authority with exempt status, the provisions contained in section 25 of the Act (inspection of documents etc.) as they have effect in relation to the authority in question.
- (3) The period for the exercise of public rights is treated as being commenced on the day following the day on which all of the obligations specified in paragraph (2) have been fulfilled, insofar as they are applicable to the authority in question.
- (4) In this regulation “statement of accounts” means—
- (a) in relation to a Category 1 authority, a statement of accounts that has been signed, dated and confirmed in accordance with regulation 9(1)(a);
 - (b) in relation to a Category 2 authority, a statement of accounts that has been considered, approved, signed and dated in accordance with the procedure set out in regulation 12(2);

but has not yet had entered on it a certificate in accordance with section 20(2)(a) of the Act that the auditor has completed the audit in accordance with the Act.

[^{F4}(5) Paragraph (1) applies in relation to accounts relating to the financial year beginning in 2019 as if for from “on such a day” to the end there were substituted “on or before the first working day of September 2020”.]

[^{F5}(6) Paragraph (1) applies in relation to accounts [^{F6}of a Category 1 authority] 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.”]

Textual Amendments

- F1** Words in reg. 15(1) inserted (30.4.2020) by [The Accounts and Audit \(Coronavirus\) \(Amendment\) Regulations 2020 \(S.I. 2020/404\)](#), regs. 1, **2(4)(a)**

- F2** Words in reg. 15(1) substituted (31.3.2021) by [The Accounts and Audit \(Amendment\) Regulations 2021 \(S.I. 2021/263\)](#), regs. 1, **2(3)(a)**
- F3** Reg. 15(1A) inserted (31.3.2021) by [The Accounts and Audit \(Amendment\) Regulations 2021 \(S.I. 2021/263\)](#), regs. 1, **2(3)(b)**
- F4** Reg. 15(5) inserted (30.4.2020) by [The Accounts and Audit \(Coronavirus\) \(Amendment\) Regulations 2020 \(S.I. 2020/404\)](#), regs. 1, **2(4)(b)**
- F5** Reg. 15(6) inserted (31.3.2021) by [The Accounts and Audit \(Amendment\) Regulations 2021 \(S.I. 2021/263\)](#), regs. 1, **2(3)(c)**
- F6** Words in reg. 15(6) inserted (3.6.2021) by [The Accounts and Audit \(Amendment No. 2\) Regulations 2021 \(S.I. 2021/565\)](#), regs. 1, **2(2)**

Modifications etc. (not altering text)

- C1** Reg. 15(1)(a) modified (25.3.2017) by [The Greater Manchester Combined Authority \(Transfer of Police and Crime Commissioner Functions to the Mayor\) Order 2017 \(S.I. 2017/470\)](#), arts. 1(3), **9(2)**
- C2** Reg. 15(1)(a) modified (25.3.2017) by [The Greater Manchester Combined Authority \(Fire and Rescue Functions\) Order 2017 \(S.I. 2017/469\)](#), arts. 1(2), **11(2)**
- C3** Reg. 15(1)(a) modified (30.1.2021) by [The West Yorkshire Combined Authority \(Election of Mayor and Functions\) Order 2021 \(S.I. 2021/112\)](#), arts. 1(2), **41(2)(3)**
- C4** Reg. 15(1)(a) modified (20.12.2023) by [The York and North Yorkshire Combined Authority Order 2023 \(S.I. 2023/1432\)](#), arts. 1(2), **39(1)(3)**
- C5** Reg. 15(1)(a) modified (20.12.2023) by [The York and North Yorkshire Combined Authority Order 2023 \(S.I. 2023/1432\)](#), arts. 1(2), **54(1)(3)**

Marginal Citations

- M1** See regulation 12 of the Smaller Authorities Regulations for the application of section 20 of the Act in relation to a Category 2 authority with exempt status.

Notice of conclusion of audit

16.—(1) As soon as reasonably practicable after conclusion of an audit, a relevant authority must publish (which must include publication on the authority's website) a statement of the matters set out in paragraph (2).

(2) The matters referred to in paragraph (1) are—

(a) a statement—

- (i) that the audit has been concluded and that the statement of accounts has been published; and
- (ii) of the rights of inspection conferred on local government electors by section 25 of the Act;

(b) the address at which, and the hours during which, those rights may be exercised.

(3) This regulation does not apply to a Category 2 authority with exempt status.

Written notice of objection

17. Any written notice of objection given under section 27 of the Act must state—

- (a) the facts on which the local government elector relies;
- (b) the grounds on which the objection is being made; and
- (c) so far as is possible, particulars of—

(i) any item of account which is alleged to be contrary to law; and

Changes to legislation: *There are currently no known outstanding effects for the The Accounts and Audit Regulations 2015, PART 5. (See end of Document for details)*

- (ii) any matter in respect of which it is proposed that the auditor could make a public interest report under section 24 of, and paragraph 1 of Schedule 7 to, the Act.

Changes to legislation:

There are currently no known outstanding effects for the The Accounts and Audit Regulations 2015, PART 5.