
STATUTORY INSTRUMENTS

2015 No. 234

The Accounts and Audit Regulations 2015

PART 3

Published accounts and audit – Category 1 authorities

Publication of statement of accounts, annual governance statement and narrative statement for Category 1 authorities

10.—(1) [^{F1}Subject to [^{F2}paragraphs (4) and (4A),]] a Category 1 authority must, after approving the statement of accounts in accordance with regulation 9(2) but not later than 31st July of the financial year immediately following the end of the financial year to which the statement relates, publish (which must include publication on the authority's website)—

- (a) the statement of accounts together with any certificate or opinion, entered by the local auditor in accordance with section 20(2) of the Act;
- (b) the annual governance statement approved in accordance with regulation 6(2); and
- (c) the narrative statement prepared in accordance with regulation 8.

(2) [^{F3}Subject to [^{F4}paragraphs (5) and (6),]] where an audit of accounts has not been concluded before the date specified in paragraph (1) an authority must—

- (a) publish (which must include publication on the authority's website) as soon as reasonably practicable on or after that date a notice stating that it has not been able to publish the statement of accounts and its reasons for this; and
 - (b) comply with paragraph (1) as if for “but not later than 31st July of the financial year immediately following the end of the financial year to which the statement relates” there were substituted “as soon as reasonably practicable after the receipt of any report from the auditor which contains the auditor's final findings from the audit which is issued before the conclusion of the audit”.
- (3) Where documents are published under paragraph (1) an authority must—
- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
 - (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

[^{F5}(4) Paragraph (1) applies in relation to the publication of documents relating to the financial year beginning in 2019 as if for “31st July” there were substituted “30th November”.]

[^{F6}(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”.]

[^{F7}(5) Paragraph (2)(b) applies in relation to the audit of accounts relating to the financial year beginning in 2019 as if for ““but not later than 31st July” there were substituted ““but not later than 30th November”.”]

Status: Point in time view as at 31/03/2021. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the The Accounts and Audit Regulations 2015, Section 10. (See end of Document for details)

[^{F8}(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”.]

- F1** Words in reg. 10(1) inserted (30.4.2020) by [The Accounts and Audit \(Coronavirus\) \(Amendment\) Regulations 2020 \(S.I. 2020/404\)](#), regs. 1, **2(2)(a)**
- F2** Words in reg. 10(1) substituted (31.3.2021) by [The Accounts and Audit \(Amendment\) Regulations 2021 \(S.I. 2021/263\)](#), regs. 1, **2(2)(a)**
- F3** Words in reg. 10(2) inserted (30.4.2020) by [The Accounts and Audit \(Coronavirus\) \(Amendment\) Regulations 2020 \(S.I. 2020/404\)](#), regs. 1, **2(2)(c)**
- F4** Words in reg. 10(2) substituted (31.3.2021) by [The Accounts and Audit \(Amendment\) Regulations 2021 \(S.I. 2021/263\)](#), regs. 1, **2(2)(b)**
- F5** Reg. 10(4) inserted (30.4.2020) by [The Accounts and Audit \(Coronavirus\) \(Amendment\) Regulations 2020 \(S.I. 2020/404\)](#), regs. 1, **2(2)(b)**
- F6** Reg. 10(4A) inserted (31.3.2021) by [The Accounts and Audit \(Amendment\) Regulations 2021 \(S.I. 2021/263\)](#), regs. 1, **2(2)(c)**
- F7** Reg. 10(5) inserted (30.4.2020) by [The Accounts and Audit \(Coronavirus\) \(Amendment\) Regulations 2020 \(S.I. 2020/404\)](#), regs. 1, **2(2)(d)**
- F8** Reg. 10(6) inserted (31.3.2021) by [The Accounts and Audit \(Amendment\) Regulations 2021 \(S.I. 2021/263\)](#), regs. 1, **2(2)(d)**

Modifications etc. (not altering text)

- C1** Reg. 10(1) modified (26.11.2018) by [The Local Government \(Boundary Changes\) Regulations 2018 \(S.I. 2018/1128\)](#), regs. 1(1), **21(2)(d)** (with reg. 1(2)(3))

Status:

Point in time view as at 31/03/2021. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the The Accounts and Audit Regulations 2015, Section 10.