
STATUTORY INSTRUMENTS

2020 No. 404

**The Accounts and Audit (Coronavirus)
(Amendment) Regulations 2020**

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) at the beginning of paragraph (1), insert “Subject to paragraph (4),”;
- (b) after paragraph (3) insert—

“(4) Paragraph (1) applies in relation to the publication of documents relating to the financial year⁽²⁾ beginning in 2019 as if for “31st July” there were substituted “30th November”.”;

- (c) at the beginning of paragraph (2), insert “Subject to paragraph (5),”;
- (d) after paragraph (4) insert—

“(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”.”.

(3) In regulation 13—

- (a) in paragraph (1), for “Subject to paragraph (3),” substitute “Subject to paragraphs (3) and (6),”;
- (b) after paragraph (5) insert—

“(6) Paragraph (1) applies in relation to the publication of documents relating to the financial year beginning in 2019 as if for “30th September” there were substituted “30th November”.”.

(4) In regulation 15—

- (a) at the beginning of paragraph (1), insert “Subject to paragraph (5),”;
- (b) after paragraph (4) insert—

“(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”.”.

(1) *S.I. 2015/234* applied with modifications by *S.I. 2017/469, 2017/470, 2018/930, 2018/1128*.

(2) See section 3(4) of the Local Audit and Accountability Act 2014 for the definition of “financial year”.