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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The Accounts and Audit Regulations 2015 (“the 2015 Regulations”) set out detailed requirements on a relevant authority (defined in section 2(1) of the Local Audit and Accountability Act 2014), other than a health service body, in relation to its annual audit and accounting processes.

Regulation 2 of this instrument amends regulation 10 of the 2015 Regulations. These amendments delay the deadline for Category 1 Authorities (defined in regulation 2 of the 2015 Regulations) to publish their statement of accounts and supporting documents (together with any certificate or opinion of the local auditor) from 31st July to 30th September in the financial year immediately following the financial year to which the accounts relate. These amendments apply only to the publication of accounts relating to a financial year beginning in 2020 or 2021.

Regulation 2 of this instrument also amends regulation 15 of the 2015 Regulations. These amendments delay the deadline for relevant authorities to commence the period for the exercise of public rights, so that the relevant period must commence on or before the first working day of August in the financial year immediately following the financial year to which the accounts relate. These amendments apply only to the commencement of the relevant period for accounts relating to a financial year beginning in 2020 or 2021. Regulation 2 of this instrument also requires relevant authorities to publish a notice and give reasons if they do not commence the relevant period by this date.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, public or voluntary sectors is foreseen.