
STATUTORY INSTRUMENTS

2022 No. 708

LOCAL GOVERNMENT, ENGLAND AND WALES

The Accounts and Audit (Amendment) Regulations 2022

<i>Made</i>	- - - -	<i>28th June 2022</i>
<i>Laid before Parliament</i>		<i>30th June 2022</i>
<i>Coming into force</i>	- -	<i>22nd July 2022</i>

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 32(1)(d) and 43(2) of the Local Audit and Accountability Act 2014⁽¹⁾.

In accordance with section 32(3) of that Act he has consulted the Comptroller and Auditor General, such representatives of relevant authorities as he thinks appropriate and the recognised supervisory bodies.

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Accounts and Audit (Amendment) Regulations 2022 and come into force on 22nd July 2022.

(2) These Regulations extend to England and Wales.

Amendment of the Accounts and Audit Regulations 2015

2.—(1) The Accounts and Audit Regulations 2015⁽²⁾ are amended as follows.

(2) In regulation 10 (publication of statement of accounts, etc.)—

- (a) in paragraph (1), for “paragraphs (4) and (4A)” substitute “paragraphs (4) to (4C)”;
- (b) in paragraph (2), for “paragraphs (5) and (6)” substitute “paragraphs (5) to (6B)”;
- (c) in paragraph (4A), for “the financial years beginning in 2020 and 2021” substitute “the financial year beginning in 2020”;
- (d) after paragraph (4A) insert—

“(4B) Paragraph (1) applies in relation to the publication of documents relating to the financial year beginning in 2021 as if for “31st July” there were substituted “30th November”.

(1) 2014 c. 2.

(2) S.I. 2015/234; regulation 10 was amended by S.I. 2020/404 and 2021/263.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(4C) Paragraph (1) applies in relation to the publication of documents relating to the financial years beginning in 2022, 2023, 2024, 2025, 2026 and 2027 as if for “31st July” there were substituted “30th September”.”;

(e) in paragraph (6), for “the financial years beginning in 2020 and 2021” substitute “the financial year beginning in 2020”;

(f) after paragraph (6) insert—

“(6A) Paragraph (2)(b) applies in relation to the audit of accounts relating to the financial year beginning in 2021 as if for “but not later than 31st July” there were substituted “but not later than 30th November”.

(6B) Paragraph (2)(b) applies in relation to audit of accounts relating to the financial years beginning in 2022, 2023, 2024, 2025, 2026 and 2027 as if for “but not later than 31st July” there were substituted “but not later than 30th September”.”.

Signed by authority of the Secretary of State for Levelling Up, Housing and Communities

Eddie Hughes
Minister of State
Department for Levelling Up, Housing and
Communities

28th June 2022

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 change 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 30th September to 30th November for the financial year beginning in 2021, and from 31st July to 30th September for the financial years beginning in 2022, 2023, 2024, 2025, 2026 and 2027.

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.