



# COTSWOLD DISTRICT COUNCIL

## AUDIT OF ACCOUNTS YEAR ENDED 31ST MARCH 2020 NOTICE OF PUBLIC RIGHTS

### LOCAL AUDIT AND ACCOUNTABILITY ACT 2014 and THE ACCOUNTS AND AUDIT REGULATIONS 2015 and THE ACCOUNTS AND AUDIT (CORONAVIRUS) (AMENDMENT) REGULATIONS 2020

Due to the coronavirus pandemic the government has extended the timescales for the production and audit of accounts. This change anticipated the impact of potential staff absences, closed offices and all staff involved in production of the accounts working from home. The publication date for audited accounts has moved from 31 July to 30 November 2020 for all local authority bodies.

To give local authorities more flexibility, the requirement for the public inspection period to include the first 10 working days of June has been removed. Instead, local authorities must start the public inspection period on or before the first working day of September 2020. This means that accounts that must be confirmed by the responsible finance officer (RFO) must be published by 31 August 2020 at the latest.

Notice is hereby given under Regulation 15(2)(b) of the Accounts and Audit Regulations 2015 that from Monday 24<sup>th</sup> August and Monday 5<sup>th</sup> October 2020 between 9am and 4.30pm on weekdays any person may inspect, and make copies of the accounts and all books, deeds, contracts, bills, vouchers, receipts and other related documents of the Council for the year ended 31st March 2020, as stipulated in Section 25 of the Local Audit and Accountability Act 2014.

The accounts and other documents will be available for inspection at the Council offices Trinity Road, Cirencester by prior arrangement. Please telephone 01285 620000 to make an appointment, the ongoing impact of coronavirus may require alternative arrangements to be made. The accounts will also be available on the Council's website at <https://www.cotswold.gov.uk/about-the-council/council-performance-and-spending/finance-and-expenditure>. The statement of accounts is unaudited and may be subject to change.

During this period, a local government elector for any area to which the accounts relate, or their representative, may question the auditor about the accounts, or make an objection to the accounts as set out in sections 26 and 27 of the Local Audit and Accountability Act 2014. Any objection, and the grounds on which it is made, must be sent to the auditor in writing, with a copy to the Chief Finance Officer, Jenny Poole, at the address shown below.

Any objection must state the grounds on which the objection is being made and particulars of:

- i. any item of account which is alleged to be contrary to law; and
- 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 Local Audit and Accountability Act 2014.

Objections should be addressed to the auditor, Grant Thornton UK LLP at

Peter Barber  
Grant Thornton UK LLP  
2 Glass Wharf  
Bristol  
BS2 0EL

A guide to your rights can be found at <https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2015/03/Council-accounts-a-guide-to-your-rights.pdf>

Date: 21 August 2020

Jenny Poole  
Chief Finance Officer  
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