

Public Inspection of Accounts

North Norfolk District Council

Notice of Public Rights

Local Audit & Accountability Act 2014 (26,27,28)

ACCOUNTS AND AUDIT (CORONORVIRUS) (Amendment) REGULATIONS 2020

2019-2020 Statement of Accounts deferral

In response to an unprecedented situation across the UK relating to COVID19 and the need to reduce the pressure on authorities to comply with legal deadlines, the Government have introduced The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020. These Regulations provide authorities with additional time to complete the audit of their accounts for 2019/20, given the impact of the COVID19 virus on the availability of local authority staff and auditors to complete the audit process within current deadlines due to sickness or redeployment. These Regulations apply only in relation to annual accounts relating to the 2019/20 financial year.

The period for the exercise of public rights under the Local Audit and Accountability Act 2014 is normally required to include the first 10 working days of June. However, because of the potential impact of the COVID19 virus on local authorities' ability to have prepared their draft Statement of Accounts by the end of May, the requirement has been suspended for 2020.

This means that for the deadline to publish the Council's unaudited accounts has now moved from 31 May 2020 to 31 August 2020, with the deadline for publishing audited statements being moved from 31 July 2020 to 30 November 2020.

The Council's accounts are subject to external audit by Mr. Mark Hodgson, for and on behalf of Ernst and Young LLP. Members of the public and local government electors have certain rights in the audit process:

1. Notice is hereby given under Regulation 15(2)(b) of the Accounts and Audit Regulations 2015 (as amended) that from 28 August 2020 to the 9 October 2020 (inclusive) between the hours of 9.00am to 4.30pm Monday to Friday any person may, on reasonable notice, inspect and make copies of the accounts of the Council for the year ended 31 March 2020 and certain related documents (comprising books, deeds, contracts, bills, vouchers and receipts), as stipulated in sections 25 and 26 of the Local Audit and Accountability Act 2014. The accounts and other documents will be available for inspection at the offices at which they are normally kept or otherwise by arrangement; application should be made initially to the Head of Finance and Assets, Council Offices, Holt Road, Cromer, NR27 9EN or via email Accountancy@north-norfolk.gov.uk. Please note a copy of the Council's accounts will also be available on the Council's website www.north-norfolk.gov.uk
2. During this period, a local government elector of 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 Head of Finance and Assets at the address given above. Any objection must state the grounds on which the objection is being made and particular of:
 - a. any item of account which is alleged to be contrary to law; and
 - b. 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.

Written notice of the proposed objection and the grounds on which it will be made must be sent to the auditor at the address given below and also copied to the Council at the address given above.

[A guide to your rights concerning council accounts can be found by following this link](#)

Please note that the accounts published for public rights of inspection are draft unaudited accounts and as such may be subject to change.

If you have any questions or objections these should be addressed to Mr Mark Hodgson, Ernst and Young LLP, One Cambridge Business Park, Cowley Road, Cambridge, CB4 0DZ.

Duncan Ellis, Head of Finance and Assets