

Slough Borough Council

Audit of Accounts 2020/21 – Notice of Public Rights

Changes to the Financial Reporting Deadlines for 2020/21

[Regulation 2 of the Accounts and Audit \(Amendment\) Regulations 2021](#) extended the statutory deadline for publishing the 2020/21 and 2021/22 accounts for all local authorities from 31 July to 30 September in the relevant year. The Council plan to publish the unaudited Statement of Accounts for 2020/21 on the Council's website on 31 March 2022.

Rights to inspect the statement of accounts and accounting records

[Sections 25 and 26 of the Local Audit and Accountability Act 2014](#) ('the Act') provide local government electors and any interested person with the right to inspect and make copies of the accounting records and all documents relating to those records for the financial year ended 31 March 2021.

The Council is unable to commence the period for local government electors and any interest person to exercise these rights, because the 2020/21 statement of accounts have yet to be completed pending resolution of outstanding matters arising from the audit of the 2018/19 statement of accounts affecting the balances brought forward.

Rights to question the auditor and make objections at audit

Under [section 26 of the Act](#), a local government elector may question the auditor about the accounting records for the financial year ended 31 March 2020 and under [section 27 of the Act](#), a local government elector may make an objection to the auditor which:

- Concerns a matter in respect of which the auditor could make a public interest report under [section 24 of the Act](#); or
- Concerns an item of account in respect of which the auditor could apply for a declaration that the item is unlawful under [section 28 of the Act](#).

The Council is unable to commence the period for local government electors to exercise these rights, because the 2020/21 statement of accounts have yet to be completed pending resolution of outstanding matters arising from the audit of the 2018/19 statement of accounts affecting the balances brought forward.

The Council will issue a revised notice at least two weeks in advance of when the draft Statement of Accounts will be available for public inspection under sections 25 and 26 of the Act and local government electors may exercise their rights to question the auditor and make an objection under sections 26 and 27 of the Act respectively.

Steven Mair CPFA

Director of Finance (s.151 officer)

19 October 2021