

## **Warrington Borough Council**

### **Delay to the Notice of the Commencement of the Period for the Exercise of Public Rights**

#### **The Accounts and Audit (Coronavirus) (Amendment) Regulations 2021**

The Council is required by The Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 to present its Statement of Accounts (and associated documents) for public inspection for a period of 30 days which must include the first 10 working days of June, this allows for a common inspection period with all other (Category 1) Local Authorities.

However, having considered the increasing impact of COVID19 is having on Local Authorities as they divert resources to support the community in these unprecedented times, the Ministry of Housing, Communities & Local Government has extended the statutory deadlines for local authorities to approve and publish their accounts for the 2020/21 and 2021/22 financial years.

The revised deadlines applicable to local authorities are as follows:

- Approve Draft Accounts 31 July 2021 (previously 31 May)
- Public Inspection Period to start on or before first working day of August 2021 (previously included first 10 working days of June)
- Publish Final Audited Accounts 30 September 2021 (previously 31 July)

The Accounts and Audit (Coronavirus) (Amendment) Regulations 2021 have implemented these new deadlines by amending the Accounts and Audit Regulations 2015.

Notice of the commencement of the period for exercise of public rights (including the inspection of the accounts and associated documents) will be published on the Council's website in advance of the start date.