STAFFORD BOROUGH COUNCIL NOTICE OF PUBLIC RIGHTS LOCAL AUDIT AND ACCOUNTABILITY ACT 2014 (ss 26, 27, 28) ACCOUNTS AND AUDIT REGULATIONS 2015 REGULATIONS 9, 14, 15 ACCOUNTS AND AUDIT (AMENDMENT) REGULATIONS 2022

Delay to Public Inspection of Unaudited Statement of Accounts for the year ending March 2023

Stafford Borough Council's financial year runs from April to March and following the end of each financial year it publishes an annual statement of accounts. The accounts are one of the means by which the Council demonstrates its stewardship of public money and they present the financial position of the Council as at 31 March each year. They are produced in the format stipulated by the Chartered Institute of Public Finance and Accountancy (CIPFA) in accordance with best accounting practice.

In response to the COVID19 Pandemic, the Government introduced The Accounts and Audit (Amendment) Regulations 2021 and 2022. These Regulations provided authorities with additional time to prepare their accounts, given the impact of the COVID19 virus on the availability of local authority staff (and auditors to complete the audit process within the statutory deadlines). These Regulations applied only in relation to annual accounts relating to the 2020/21 and 2021/22 financial years.

The Accounts and Audit Regulations 2015 require the unaudited Statement of Accounts for the financial year ending 31 March 2023 to be made available on or before 1 June of the financial year immediately following the end of the financial year to which the statement relates for public inspection. This requirement was suspended for 2020, 2021 and 2022 but has now been reinstated. This means that for the deadline to publish the Council's unaudited accounts has now moved from to 31 July and back to 31 May.

However, the deadline for publishing audited statements has still been moved from 31 July to 30 September (for a period of 6 years), taking effect for the 2022/23 accounts and ending once the 2027/28 accounts have been completed (under the Accounts and Audit (Amendment) Regulations 2022).

Publication of the draft unaudited Annual Statement of Accounts 2022/23 have been delayed due to a combination of factors and will not be available from 1 June. The Council is continuing to work to complete the Annual Accounts and will publish the dates of its public inspection period as soon as the unaudited Statement of Accounts 2022/23 are available.

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

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