



**Bromsgrove District Council**  
**AUDIT OF ACCOUNTS YEAR ENDED 31 March 2022**  
**The Local Audit and Accountability Act 2014**  
**The Accounts and Audit Regulations 2015**  
**Local Audit (Public Access to Documents) Act 2017**  
**The Accounts and Audit (Amendment) Regulations 2022**

In response to the Covid-19 Pandemic, the Government have introduced The Accounts and Audit (Amendment) Regulations 2022. These Regulations provide authorities with additional time to complete the audit of their accounts for 2021/22, given the impact of the Covid-19 virus on the availability of local authority staff and auditors to complete the audit process within the current deadlines. These Regulations apply only in relation to annual accounts relating to 2021/22. 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, the requirement has been suspended for 2021 and 2022. This means that the deadline to publish the Council's unaudited accounts has now moved from 31 May 2022 to 31 July 2022, with the deadline for publishing audited statements being moved from 31 July 2022 to 30 November 2022.

Unfortunately, Bromsgrove District Council's statement of accounts has not been produced and made available for public inspection in line with this timescale due to resource constraints on the audit team and local authority staff and the new Enterprise Resource Planning system rollout.

The public inspection period has been extended to reflect this delay and the period for the exercise of public rights commences on Friday 11 October 2024 and will conclude at 4pm on Thursday 21 November 2024. The accounts and other documents will be made available for inspection, and to make copies of the accounts at the Council Offices Parkside, Market Street, Bromsgrove by prior arrangement. Please contact [Debra.goodall@bromsgroveandredditch.gov.uk](mailto:Debra.goodall@bromsgroveandredditch.gov.uk) or telephone 01527 64252 ext. 3070 to make an appointment. The accounts will also be available on the Council's website at [www.bromsgrove.gov.uk](http://www.bromsgrove.gov.uk). 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 Section 151 Officer, Peter Carpenter, 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

Jackson Murray  
Grant Thornton UK LLP  
Colmore Plaza  
20 Colmore Circus  
Birmingham  
B4 6AT

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>

Dated: 11 October 2024

Peter Carpenter  
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