



Bromsgrove District Council
AUDIT OF ACCOUNTS YEAR ENDED 31 March 2021
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 2021

In response to the Covid-19 Pandemic, the Government have introduced The Accounts and Audit (Amendment) Regulations 2021. These Regulations provide authorities with additional time to complete the audit of their accounts for 2020/21, 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 the 2020/21 and 2021/22 financial years. 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 2020 and 2021. This means that the deadline to publish the Council's unaudited accounts has now moved from 31 May 2021 to 31 July 2021, with the deadline for publishing audited statements being moved from 31 July 2021 to 30 September 2021.

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 the Monday 10 June 2024 and will conclude at 4pm on Friday 19 July 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 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 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: 4 June 2024

Peter Carpenter
Director of Finance and Resources
Bromsgrove District Council
Parkside
Market Street
Bromsgrove
Worcestershire
B61 8DA