

Bromsgrove District Council
AUDIT OF ACCOUNTS YEAR ENDED 31 March 2023
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 2024

In response to the local audit backlog in England, the Government have introduced The Accounts and Audit (Amendment) Regulations 2024. These Regulations require local bodies to publish audited accounts (specifically, their accountability statements, defined in regulation 9A(9), which includes the audit opinion) by statutory backstop dates. To help clear the backlog, the Regulations include a backstop date of 13 December 2024 for financial years up-to and including 2022/23. Where auditors have been unable to complete audits, they will issue a disclaimed or modified audit opinion.

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 22 November 2024 and will conclude at 4pm on Tuesday 7 January 2025. 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 **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: 22 November 2024

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

