

# **CHANGE OF DATE FOR PUBLIC INSPECTION OF ACCOUNTS 2020**

## **EXERCISE OF PUBLIC RIGHTS – INSPECTION OF ACCOUNTS (FINAL AUDIT)**

### **Internal Audit requirement**

Due to the Covid 19 outbreak, the statutory deadlines have been changed as follows:

The publication date for final, audited accounts will move from 30 September to 30 November 2020 for all local authority bodies. To give local authorities more flexibility, the requirements for the public body inspection period, to include the first 10 working days of July, has been removed. Instead, local authorities must commence the public inspection period on or before the first working day of September 2020.

This means that draft accounts must be approved by 31 August 2020 at the latest. However, they may be approved earlier, and we would encourage councils to do so whenever possible, to help manage overall pressure on audit firms towards the end of the year.

Authorities must publish the dates of their public inspection period, and given the removal of the common inspection period and extension of the overall deadlines for this year, it is recommended that all authorities provide public notice on their websites when the public inspection period would usually commence, explaining why they are departing from normal practice for 2019/20 accounts.

The regulations implementing these measures were laid on 7 April and came into force on 30 April 2020