
STATUTORY INSTRUMENTS

2021 No. 263

LOCAL GOVERNMENT, ENGLAND AND WALES

The Accounts and Audit (Amendment) Regulations 2021

<i>Made</i>	- - - -	<i>8th March 2021</i>
<i>Laid before Parliament</i>		<i>9th March 2021</i>
<i>Coming into force</i>	- -	<i>31st March 2021</i>

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 32(1)(d) and (e) and 43(2) of the Local Audit and Accountability Act 2014⁽¹⁾.

In accordance with section 32(3) of the Local Audit and Accountability Act 2014 he has consulted the Comptroller and Auditor General, such representatives of relevant authorities as he thinks appropriate, and the recognised supervisory bodies.

Citation and commencement

1. These Regulations may be cited as the Accounts and Audit (Amendment) Regulations 2021 and come into force on 31st March 2021.

Amendment of the Accounts and Audit Regulations 2015

2.—(1) The Accounts and Audit Regulations 2015⁽²⁾ are amended as follows.

(2) In regulation 10—

- (a) in paragraph (1), for “paragraph (4),” substitute “paragraphs (4) and (4A),”;
- (b) in paragraph (2), for “paragraph (5),” substitute “paragraphs (5) and (6),”;
- (c) after paragraph (4) insert—

“(4A) Paragraph (1) applies in relation to the publication of documents relating to the financial years beginning in 2020 and 2021 as if for “31st July” there were substituted “30th September.”;

(d) after paragraph (5) insert—

“(6) Paragraph (2)(b) applies in relation to the audit of accounts relating to the financial years beginning in 2020 and 2021 as if for “but not later than 31st July” there were substituted “but not later than 30th September.”.

(1) 2014 c. 2 Sections 32 and 43 applied with modifications by [S.I. 2018/639](#), [2018/640](#), [2018/648](#), [2018/649](#).

(2) [S.I. 2015/234](#); regulations 10 and 15 were amended by [S.I. 2020/404](#) and applied with modifications by [S.I. 2017/469](#), [2017/470](#), [2018/930](#), [2018/1128](#).

(3) In regulation 15—

(a) in paragraph (1), for “paragraph (5),” substitute “paragraphs (5) and (6),”;

(b) after paragraph (1) insert—

“(1A) Where the period for the exercise of public rights has not been commenced in accordance with paragraph (1) a relevant authority must—

(a) publish (which must include publication on the authority’s website) as soon as reasonably practicable a notice stating that it has not been able to commence the period for the exercise of public rights and its reasons for this; and

(b) comply with paragraph (1) as if for “on such a day” to the end there were substituted “as soon as reasonably practicable.””;

(c) after paragraph (5) insert—

“(6) Paragraph (1) applies in relation to accounts relating to the financial years beginning in 2020 and 2021 as if from “on such a day” to the end there were substituted “on or before the first working day of August of the financial year immediately following the end of the financial year to which the statement relates.””.

Signed by authority of the Secretary of State for Housing, Communities and Local Government

Luke Hall
Minister of State
Ministry of Housing, Communities and Local
Government

8th March 2021

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Accounts and Audit Regulations 2015 (“the 2015 Regulations”) set out detailed requirements on a relevant authority (defined in section 2(1) of the Local Audit and Accountability Act 2014), other than a health service body, in relation to its annual audit and accounting processes.

Regulation 2 of this instrument amends regulation 10 of the 2015 Regulations. These amendments delay the deadline for Category 1 Authorities (defined in regulation 2 of the 2015 Regulations) to publish their statement of accounts and supporting documents (together with any certificate or opinion of the local auditor) from 31st July to 30th September in the financial year immediately following the financial year to which the accounts relate. These amendments apply only to the publication of accounts relating to a financial year beginning in 2020 or 2021.

Regulation 2 of this instrument also amends regulation 15 of the 2015 Regulations. These amendments delay the deadline for relevant authorities to commence the period for the exercise of public rights, so that the relevant period must commence on or before the first working day of August in the financial year immediately following the financial year to which the accounts relate. These amendments apply only to the commencement of the relevant period for accounts relating to a financial year beginning in 2020 or 2021. Regulation 2 of this instrument also requires relevant authorities to publish a notice and give reasons if they do not commence the relevant period by this date.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, public or voluntary sectors is foreseen.