
EXPLANATORY NOTE

(This note is not part of these 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.

In anticipation of the potential disruption to relevant authorities caused by the spread of coronavirus, this instrument amends the 2015 Regulations to extend the deadlines for relevant authorities to publish and make available for public inspection, their annual accounts and supporting documents in relation to the financial year beginning on 1st April 2019.

Regulation 2(2) and (3) of this instrument amends regulations 10(1) and 13(1) of the 2015 Regulations. These amendments extend the deadline for relevant authorities to publish their statement of accounts and supporting documents (together with any certificate or opinion of the local auditor) in relation to the financial year beginning on 1st April 2019, to 30th November 2020.

Regulation 2(4) of this instrument amends regulation 15(1) of the 2015 Regulations. This amendment extends 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 September in 2020, in relation to the financial year beginning on 1st April 2019.

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