**TAMESIDE METROPOLITAN BOROUGH COUNCIL AUDIT OF ACCOUNTS, YEAR ENDED 31 MARCH 2021 NOTICE OF PUBLIC RIGHTS**

**Accounts and Audit (England) Regulations 2015, Regulations 9 and 15**

**Local Audit and Accountability Act 2014, Sections 25, 26 and 27**

**The Accounts and Audit (Amendment) Regulations 2021**

NOTICE is given that the unaudited statement of accounts, including the narrative statement and annual governance statement (AGS), for the year ended 31 March 2021 have been published on the Council’s website.

The statement of accounts are subject to audit by Auditor Ms Karen Murray at Mazars LLP, One St Peter’s Square, Manchester M2 3DE (telephone 0161 238 9248) and may be subject to change.

The period for the exercise of public rights commences at 10am on Monday 2 August 2021 and will conclude at 4pm on Friday 17 September 2021.

Members of the public and local government electors have certain rights in the audit process:

(1) From Monday 2 August 2021 to Friday 17 September 2021 between 10.00am and 4.00 pm, any person may inspect the accounting records of the Council for the financial year to 31 March 2021 and certain related documents (comprising books, deeds, contracts, bills, vouchers and receipts) on request from Kathy Roe, Director of Finance, (Tameside One, Market Place, Ashton-under-Lyne, Tameside, OL6 6BH, 0161 342 5609) except as provided for in Section 26 (4) to 26 (6) of the Local Audit and Accountability Act 2014 in relation to commercially confidential and personal information. They may also make copies of the accounts, narrative statement, AGS and documents.

(2) From Monday 2 August 2021 to Friday 17 September 2021 at the request of a local government elector the local auditor must give the elector or any representative of the elector an opportunity to question the auditor about the accounting records of the Council.

(3) From Monday 2 August 2021 to Friday 17 September 2021 a local government elector for the area of the Council or his/her representative may object to the Council’s accounts as set out in sections 26 and 27 of the Local Audit and Accountability Act 2014. Written notice of the proposed objection and the grounds on which it will be made must be sent to the auditor at the address given above and also copied to the Council at the address also given above. Any objection must state the grounds on which the objection is being made and particulars of:

a) Section 28 of the Local Audit and Accountability Act 2014 namely to apply to the court for a declaration that an item in the accounts is contrary to law and/or

b) 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.

**AMENDMENT TO NOTICE OF PUBLIC RIGHTS**

**The Accounts and Audit (Amendment) Regulations 2021**

The Ministry of Housing, Communities and Local Government (MHCLG) has put in place revised regulations that come into force on 31 March 2021. The Accounts and Audit (Amendment) Regulations 2021 extend the statutory audit deadlines for 2020/21 for all local authorities. The publication for audited accounts has moved from 31 July 2021 to 30 September 2021 for all local authorities. To give local authorities more flexibility the requirement for the public inspection period to include the first ten working days of June has been removed. Instead, local authorities must commence the public inspection period on or before the first working day of August 2021, which means that the 2020/21 Annual Statement of Accounts must be published by 31 July 2021 at the latest.

28 July 2021

Kathy Roe, Director of Finance (Section 151 Officer)