

# North Tyneside Council

## Audit Progress Report

March 2016



North Tyneside Council

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# 01 Introduction

The purpose of this report is to update the Audit Committee of North Tyneside Council (the Council) on progress in delivering our responsibilities as your external auditors.

We have also highlighted key emerging national issues and developments which may be of interest to Committee Members.

If you require any additional information, please contact us using the details at the end of this update.

Finally, please note our website address ([www.mazars.co.uk](http://www.mazars.co.uk)) which sets out the range of work Mazars carries out, both within the UK and abroad. It also details the existing work Mazars does in the public sector.

# 02 2015/2016 audit progress

## 2015/2016 planning and interim work

At this stage we are completing our planning and carrying out interim testing. This includes:

- refreshing our understanding of the business and what we consider are the significant risks of material misstatement in respect of the financial statements and also the Value for Money (VfM) conclusion to inform our testing strategy;
- walking through the Council's controls within its key financial systems;
- liaising with your internal auditors to share knowledge and ensure no duplication;
- on-going liaison with senior officers and consideration of key agendas and papers;
- planning and carrying out any interim substantive testing, including our risk assessment of the IT environment; and
- on-going discussion of key accounting changes, including in relation to infrastructure and the Better Care Fund.

We are presenting our detailed Audit Strategy Memorandum for 2015/2016 at this Audit Committee.

## Annual accounts update workshop

As in previous years, we have run annual accounts workshops, designed to inform practitioners of the main changes impacting on the preparation of the financial statements, along with any future accounting and financial reporting changes. Invites were sent to key officers who attended in January. Key topics included:

- replacement of the Explanatory Foreword (to the financial statements) with a new-style enhanced 'narrative statement'; and
- changes to the regulations surrounding the advertisement of the audit; and
- other accounting changes, including fair value measurement.

## Regional governance forums

We have recently run two governance forums for Members and Officers, one in the North East and one in the North Yorkshire, with the aim of promoting good governance, sharing ideas and best practice; these have been well-received and we plan to run further sessions later in the year. Suggested objectives for the forums have been to:

- promote good practice in governance;
- facilitate dialogue, debate and sharing of ideas among those providing governance oversight;
- horizon scanning to ensure that the forum is briefed on the latest developments and key topical issues; and
- provide a safe and valued forum for discussion.

Topics discussed have included:

- Audit Committee effectiveness;

- devolution; and
- future issues (horizon scanning).

Members from this Council attended the North East forum and we hope will attend future sessions (the previous invite is shown below for information).

## North East Governance Forum



We are seeking to establish a North East Governance Forum, targeted at Chairs and Vice Chairs of Audit Committees, with the aim of promoting good governance and sharing ideas and best practice.

### What is good governance?

Governance is about the framework of accountability to users, stakeholders and the wider community, within which organisations take decisions, and lead and control their functions, to achieve their objectives.

Good governance combines the 'hard' factors – robust systems and processes, such as risk management, financial management, performance management and internal controls – with the 'softer' characteristics of effective leadership, a culture based on openness and honesty, and high standards of behaviour. It involves a combination of both internal and external focus, understanding the needs of service users and the public and maintaining clarity of purpose.

The best organisations use governance to create the culture and tone that underpins the delivery of service excellence.

### Why establish a governance forum?

Local government and the wider public sector is facing greater change and transformation than ever before, driven by austerity, significant cuts in public spending and a sharper focus on improving services and

achieving better outcomes for local people.

Significant changes will include:

- new and innovative models of service delivery;
- commissioning services rather than directly providing them;
- making services more self financing and sustainable;
- managing demand and reducing reliance on the public sector;
- working more closely with partners and the voluntary sector; and,
- building community capacity and resilience.

This change brings with it new governance and oversight challenges and those charged with governance need to be well sighted on the implications of the changes for their responsibilities.

### Who should attend the governance forum?

The governance forum is for elected members and independent members and is targeted at the Chairs and Vice Chairs of Audit Committees and others interested in governance. Officers are also welcome to join the forum.

### How will the governance forum help?

The purpose of the Governance Forum would be to:

- promote good practice in governance;



- facilitate a dialogue, debate and sharing of ideas among those providing governance oversight and their peers;
- horizon scanning to ensure that the forums are briefed on the latest developments and key topical issues; and,
- provide a safe and secure forum for discussion with a professional input drawing on Mazars' wide range of experience and expertise.

### What are the benefits for those that attend?

Those attending the Governance Forum will be better equipped to deal with their governance responsibilities and will benefit from:

- up-to-date briefings;
- a deeper understanding of key issues; and,
- a wider perspective on topics of interest and concern.

### Which authorities are being invited to join the forum?

The forum is focused on local government and related bodies, and invitations to join are being sent to:

- all local authorities in the North East;
- the North East Combined Authority;
- police and fire bodies; and,
- other related bodies.

### When will it meet?

The forum would aim to meet 3 times a year, and be broadly based around the accounts and audit timetable:

- January / February - Planning phase, identifying and addressing risks;
- May / June – Accounts production, annual reviews of governance arrangements; and,
- October / November – Reflections on audit completion, and horizon scanning on upcoming issues and developments.

The governance forum will meet for the first time in January 2016.

### How much will it cost?

Each authority that we invite to join the governance forum will be entitled to three free spaces at each meeting.

If an authority wishes to nominate more than three delegates, each additional delegate will be charged at a nominal fee of £50 plus VAT (this charge will be per person per meeting).

### Where will it meet and what will the format of the meeting be?

The first meeting will be held at our offices at the Rivergreen Centre in Durham on Tuesday 26 January 2016.

The meeting will run from 10am to 12.30pm, with tea / coffee on arrival and including a tea / coffee break, and a buffet lunch / networking opportunity will be provided afterwards.

### How do we make nominations to join the North East Governance Forum?

Please make your nominations to join the North East Governance Forum by completing the attached form and sending it by e-mail to:

[durham.admin@mazars.co.uk](mailto:durham.admin@mazars.co.uk)



## Changes impacting on the public inspection of the accounts

The Accounts and Audit Regulations (2015) have made changes to, amongst other things:

- the roles and responsibilities associated with informing electors of their rights; and
- the publication of draft and audited statements of account and information that accompanies those statements.

It is now the Responsible Financial Officer's responsibility to publish a statement that includes details of the period for the exercise of public rights. It is also now the Responsible Financial Officer's responsibility to inform the auditor of the date on which that period commences; previously the auditor was responsible for 'calling the audit' and appointing a specific date on which electors could ask questions relating to the audit.

The period for the exercise of public rights must be a single period of 30 working days. Electors can only exercise their rights of inspection and objection, as set out in the Local Audit and Accountability Act 2014, during this period. The period must include the first 10 working days of July for this year's audit and, as a result, the earliest date that the audit of a local authority can be completed for 2015/16 is 15th July 2016.

The Regulations also set out the revised timetable for the preparation and audit of the Council's financial statements from 2017/18 that we have mentioned in previous progress reports and Committee meetings. We continue to work closely with the Council's finance team to ensure that we both meet the revised timetable.

Further details on the requirements are set out in Appendix A.

# 03 Updated Value for Money conclusion guidance

## Summary

The National Audit Office has published updated guidance in respect of the Value for Money (VfM) conclusion. The guidance sets out the revised criterion applying to 2015/2016 audits and consists of an overarching document, along with a local government-specific paper which provides details of supporting background information on key issues facing local authorities.

**Overarching guidance:** <https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2015/03/Auditor-Guidance-Note-03-VFM-Arrangements-Work-09-11-15.pdf>

**Local government specific background:** <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>

## Revised criteria

In previous years, auditors were required to reach their statutory conclusion on arrangements to secure VfM in respect of two main criteria; these have now been replaced by one overall criterion, supported by three sub-criteria, as set out in the two tables below.

### Previous year criteria

Previous year criteria	Focus of each criterion
The organisation has proper arrangements in place for securing financial resilience.	The organisation has robust systems and processes to manage financial risks and opportunities effectively, and to secure a stable financial position that enables it to continue to operate for the foreseeable future.
The organisation has proper arrangements for challenging how it secures economy, efficiency, and effectiveness.	The organisation is prioritising resources within tighter budgets, for example by achieving cost reductions and by improving efficiency and productivity.

### New criterion from 2015/2016

New overall criterion	Sub-criteria
In all significant respects, the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people.	<ul style="list-style-type: none"> <li>• Informed decision-making.</li> <li>• Sustainable resource deployment.</li> <li>• Working with partners and other third parties.</li> </ul>

## Sub-criteria – further detail

In both local government (including police and fire) and the NHS, organisations are already required to have arrangements in place to ensure proper governance, resource and risk management, and internal controls, and to report on the design and operation of those arrangements through Annual Governance Statements.

The recently issued guidance draws on relevant requirements applicable to each sector and aligns the scope of proper arrangements with those that responsible parties are already required to have in place and to report on through documents such as annual governance statements and annual reports (where applicable).

Drawing on the relevant requirements applicable to local bodies, proper arrangements cover the following:

Sub-criteria	Guidance
<b>Informed decision-making</b>	<ul style="list-style-type: none"> <li>• Acting in the public interest, through demonstrating and applying the principles and values of sound governance.</li> <li>• Understanding and using appropriate and reliable financial and performance information (including, where relevant, information from regulatory/monitoring bodies) to support informed decision making and performance management.</li> <li>• Reliable and timely financial reporting that supports the delivery of strategic priorities.</li> <li>• Managing risks effectively and maintaining a sound system of internal control.</li> </ul>
<b>Sustainable resource deployment</b>	<ul style="list-style-type: none"> <li>• Planning finances effectively to support the sustainable delivery of strategic priorities and maintain statutory functions.</li> <li>• Managing and utilising assets effectively to support the delivery of strategic priorities.</li> <li>• Planning, organising and developing the workforce effectively to deliver strategic priorities.</li> </ul>
<b>Working with partners and other third parties</b>	<ul style="list-style-type: none"> <li>• Working with third parties effectively to deliver strategic priorities.</li> <li>• Commissioning services effectively to support the delivery of strategic priorities.</li> <li>• Procuring supplies and services effectively to support the delivery of strategic priorities.</li> </ul>

## Next steps

As in previous years, the VfM conclusion requires auditors to reach a conclusion on whether arrangements are in place for securing VfM as opposed to an absolute determination on whether VfM is being achieved. The guidance also highlights that auditors should note that while all bodies will work with partners and other third parties (including contractors), the significance of these arrangements, and consequently the extent to which they will impact on the auditor’s risk assessment, will vary.

We have carried out an initial risk assessment in respect of the VfM conclusion for 2015/2016, drawing on the newly issued guidance. This informed our assessment of any significant risks and the extent of work required, as reported in our 2015/2016 audit plan. We would highlight consideration of potential significant risks is a dynamic process, on-going up to and including when the opinion on the financial statements is given.



# 04 National publications and other updates

National publications and other updates	
1.	<b>Guide to auditor panels</b> , CIPFA, December 2015
2.	<b>Supporting the transition</b> , Public Sector Audit Appointments Ltd (PSAA), February 2016
3.	<b>Results of auditor's work 2014/2015: local government bodies</b> , PSAA, December 2015
4.	<b>Oversight of audit quality</b> , PSAA, quarterly compliance reports 2015/16
5.	<b>Audit quality thematic review: Engagement Quality Control Review</b> , Financial Reporting Council, February 2016
6.	<b>Cities and Local Government Devolution Act 2016</b> , January 2016
7.	<b>Guidance for Directors of companies partly or fully owned by the public sector</b> , Cabinet Office, January 2016
8.	<b>Local welfare provision</b> , National Audit Office, January 2016
9.	<b>Value for Money conclusion guidance</b> , National Audit Office, November 2015
10.	<b>Public services blog 'Let's talk public services'</b> , Mazars

## 1. Guide to auditor panels, CIPFA, December 2015

This publication is aimed at those within local authorities who will have a role to play in deciding how and who to appoint as their organisation's local auditors.

It has been commissioned by DCLG, and a working group including DCLG, NAO, Public Sector Audit Appointments Limited (PSAA) and other stakeholders have ensured that the guidance is relevant and specific to authorities.

<http://www.cipfa.org/policy-and-guidance/publications/g/guide-to-auditor-panels-pdf>

## 2. Supporting the transition, Public Sector Audit Appointments Ltd, February 2016

Public Sector Audit Appointments Ltd (PSAA) has published its Corporate Plan for the period to 2018. The Plan sets out how the company will discharge the functions delegated to it by the Secretary of State for Communities and Local Government which include managing audit contracts originally let by the Audit Commission and supporting a smooth transition to the new audit regime introduced by the Local Audit and Accountability Act 2014.

PSAA's work programme involves two parallel strands: ensuring that the existing audit contracts continue to deliver good quality and positive value for audited bodies and effective assurance to the public; and, providing as much support as possible to assist local bodies to prepare for, and be ready to meet, their new responsibilities as the legislation is fully implemented.

The plan was informed by the fact that the timetable for the expiry of the existing audit contracts is now clear. For NHS bodies and smaller local authorities (mainly parishes and internal drainage boards) existing arrangements will cover the audits up to and including 2016/17. For these bodies the new regime will therefore apply to the audits of the financial year 2017/18 and onwards. For principal local authorities and criminal justice bodies the existing arrangements are expected to run for a further year covering the audits up to and including 2017/18. For these bodies the new regime will apply to 2018/19 audits and beyond.

As part of its role in supporting local bodies to prepare for their responsibilities under the new regime, PSAA has set up on its website a dedicated Supporting the transition area containing resources to assist local public bodies in making the transition to the new arrangements.

<http://www.psa.co.uk/supporting-the-transition/>

A further important aspect of PSAA's work in relation to the new regime will involve working with the Local Government Association and the Improvement and Development Agency to explore the feasibility of PSAA seeking to become a 'sector-led body' with the ability to enter into contracts and appoint auditors to local bodies in the new regime. Further information will be provided on PSAA's website as this work progresses.

### **3. Results of auditor's work 2014/2015: local government bodies, Public Sector Audit Appointments Ltd, December 2015**

This is the first report for local government bodies published by Public Sector Audit appointments Ltd (PSAA), and it summarises the results of auditors' work at 509 principal bodies and 9,755 small bodies for 2014/2015. The report covers the timeliness and quality of financial reporting, auditors' local value for money work, and the extent to which auditors utilised their statutory reporting powers.

The timeliness and quality of financial reporting for 2014/2015 remained broadly consistent with the previous year for both principal and small bodies. Against a background of financial challenges, the sector is clearly working hard to achieve appropriate standards in its stewardship of resources.

Auditors at 97 per cent of principal bodies were able to issue the opinion on the 2014/2015 accounts by 30 September 2015, with 23 bodies receiving an unqualified audit opinion by 31 July 2015. For the second year in a row there have been no qualified opinions issued to date to principal bodies (at the time of this report being written). The number of qualified conclusions on value for money arrangements remained consistent with the previous year at 4 per cent.

For small bodies, auditors were able to issue their opinion on the annual return by 30 September 2015 at 99 per cent of parish councils and internal drainage boards. This is consistent with the previous year.

<http://www.psa.co.uk/appointing-auditors/terms-of-appointment/reports-on-the-results-of-auditors-work/>

### **4. Oversight of audit quality: quarterly compliance reports 2015/16, Public Sector Audit Appointments Ltd**

There are no significant issues arising highlighted in respect of Mazars LLP in the quarters two to three 2015/2016 reports.

<http://www.psa.co.uk/audit-quality/principal-audits/mazars-audit-quality/>

**5. Audit quality thematic review: Engagement Quality Control Review, Financial Reporting Council, February 2016**

The Financial Reporting Council (FRC) recently published thematic review considers the work performed by the engagement quality control reviewer (EQCR) in the audit of financial statements. As set out in the report, all firms have established EQC review procedures for financial statement audits, with the EQC review being an important part of audit firms' quality controls. We have highlighted this report as the Council has an EQCR appointed for the 2015/16 audit.

All firms are recommended to consider how they evaluate the effectiveness of the EQC review and implement additional procedures, where appropriate, to reduce the occurrence of audit weaknesses that are not identified by the EQC review process.

Recommendations made to firms included consideration of:

- the adequacy of EQCR eligibility criteria;
- the clarity of communications with Audit Committees that the EQCR is not a member of the audit team but part of the firm's quality control processes;
- timely and effective EQCR involvement; and
- improving evidence of the EQCR's review and challenge.

<https://www.frc.org.uk/News-and-Events/FRC-Press/Press/2016/February/FRC-highlights-role-of-Engagement-Quality-Control.aspx>

**6. Cities and Local Government Devolution Act, January 2016**

The Cities and Local Government Devolution Act 2016 received Royal Assent on 28 January 2016. The Act provides the enabling legislation to:

- allow for the election of mayors for a combined authority area;
- allow for the devolution of functions, including transport, health, skills, planning and job support; and
- provide a power to establish sub-national transport bodies which will advise the Government on strategic schemes and investment priorities in their own area.

Most of the changes under the Act, including the implementation of 'devolution' deals, will be implemented by Orders to be made under the Act.

<http://services.parliament.uk/bills/2015-16/citiesandlocalgovernmentdevolution.html>

**7. Guidance for Directors of companies partly or fully owned by the public sector, Cabinet Office, January 2016**

This guidance, which has been published by the Cabinet office, is to help directors of companies owned by the public sector, in full or in part, to understand their duties and responsibilities, including identifying and managing conflicts of interest. As local government and related bodies increasingly explore alternative models of service delivery, including establishing local authority trading companies, this guidance is of relevance.

<https://www.gov.uk/government/publications/guidance-for-directors-of-companies-fully-or-partly-owned-by-the-public-sector>

An additional guidance paper referred to in the Cabinet Office report is a National Audit Office paper produced in January 2015 on conflicts of interest. This is also of relevance to authorities that are operating in an increasingly complex environment of related entities.

<https://www.nao.org.uk/report/conflicts-interest-2/>

## **8. Local welfare provision, *National Audit Office, January 2016***

The report examines how English councils implemented local welfare provision after April 2013 and the challenges they face sustaining provision. It highlights issues for councils to consider when deciding how to meet local welfare needs economically, efficiently and effectively. We have included extracts from the report below for information.

The future of local welfare provision appears uncertain. With reducing resources and competing pressures, many councils say they cannot afford to continue offering this support without specific government funding. The NAO finds that some councils have already stopped or reduced the provision they introduced in April 2013.

Councils provide different types and levels of support but there is no widespread benchmarking to help improve cost-effectiveness. Councils commonly provide support in the form of furniture and white goods, food vouchers and fuel-card top-ups, with only 24% offering cash support. Councils reported that the shift from cash to goods reduced the scope for fraud and targeted people's needs better, but it also discouraged some people from applying for support.

The NAO finds that councils either do not collect information on applicants and their needs, or if they do, they make limited use of the information. Councils have a limited understanding of the effectiveness of their spending on local welfare provision or the consequences of reducing their provision.

The report also highlights the need for better co-ordination between national and local forms of welfare support. Councils reported that a significant proportion of the applications they received for local welfare provision were from people facing hardship as they switched between different types of benefits, experienced benefit delays or sanctions, or moved from benefits to work. Ineffective coordination also risked undermining the achievement of the government's welfare policy objectives, for example, when council-provided support weakened the intended effect of benefit sanctions.

The summary report includes the following key issues where it suggests councils should:

- use the findings from this report to review the effectiveness of the support they provide to meet local welfare needs;
- collect and make use of information on who seeks help and why in order that they can target support where it is most needed;
- understand costs to the public sector which local welfare provision helps to avoid and use this information to make decisions on funding; and
- consider whether other public services and charitable organisations have sufficient capacity to meet any increase in demand caused by reductions in local welfare provision.

The summary report also includes recommendations for the Department of Work and Pensions and councils to consider in terms of how the welfare support they provide interacts with other parts of the welfare system.

<https://www.nao.org.uk/report/local-welfare-provision/>

#### **9. Value for Money conclusion guidance, National Audit Office, November 2015**

The National Audit Office has published updated guidance in respect of the Value for Money (VfM) conclusion; this is referred to further in the main body of this report.

#### **10. Public services blog 'Let's talk public services', Mazars**

Mazars has launched a blog 'Let's talk public services' where Mazars' team of auditors and advisors working with UK public service organisations can provide a place in which public service practitioners can exchange experience and ideas.

<http://blogs.mazars.com/lets-talk-public-services>

# 05 Contact details

Please let us know if you would like further information on any items in this report.

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# Appendix A - changes impacting on the public inspection of the accounts

## Changes arising from the Local Audit and Accountability Act and the Accounts and Audit Regulations

Changes to legislation which sets the framework for the work we undertake on local authority statement of accounts will lead to changes in the audit process and timetable.

The relevant legislation can be found here:

- The Local Audit and Accountability Act 2014 (LA&A Act):  
<http://www.legislation.gov.uk/ukpga/2014/2/contents/enacted>
- Accounts and Audit Regulations 2015:  
[http://www.legislation.gov.uk/uksi/2015/234/pdfs/uksi\\_20150234\\_en.pdf](http://www.legislation.gov.uk/uksi/2015/234/pdfs/uksi_20150234_en.pdf)

## Arrangements for the publication and audit of the statement of accounts

The changes to legislation do not change the publication and audit process to a great degree, however there are differences that we, and Councils need to be aware of; these, and the timings involved, are set out in the table below.

	Action	Regulation	Timing (15/16 and 16/17)	Timing (17/18 onwards)
1	Responsible Financial Officer (RFO) signs and dates the statements and confirms that they present a true and fair view.	9(1)(a)	Prior to publication of draft statements (see below).	Prior to publication of draft statements (see below).
2	RFO must publish (including publication on the authority's website): <ul style="list-style-type: none"> <li>• the statement of accounts and an accompanying declaration that they are unaudited and subject to change;</li> <li>• the AGS (whether approved or not);</li> <li>• the Narrative Statement;</li> <li>• a statement that sets out:</li> </ul>	15(2)	By 30th June* by virtue of the fact that the period for the exercise of public rights (3 below) must include the first 10 working days of July as per 15(1)(a) as	By 31st May* by virtue of the fact that the period for the exercise of public rights (3 below) must include the first 10 working days of June as per 15(1)(a).

	Action	Regulation	Timing (15/16 and 16/17)	Timing (17/18 onwards)
	<ul style="list-style-type: none"> <li>○ the period for the exercise of public rights;</li> <li>○ details of the manner in which notice of the intention to documents should be given;</li> <li>○ the name and address of the auditor; and</li> <li>○ the provisions of section 26 and 27 of the LA&amp;AA 2014.</li> </ul>		adjusted by 21(b).	
3	<p>RFO must commence the period for the exercise of public rights and notify the auditor of the date on which the period commences.</p> <p>The period must be a single period of 30 working days as per regulation 14(1) and must include the first 10 working days of July (for 2015/16 and 2016/17) as explained above.</p>	9(1)(b) and 9(1)(c)	The day following the date on which the RFO has met the responsibilities in (2) above.	The day following the date on which the RFO has met the responsibilities in (2) above.
4	<p>Following conclusion of the period for exercise of public rights the accounts must be:</p> <ol style="list-style-type: none"> <li>1. considered by members (committee or meeting as a whole);</li> <li>2. re-confirmed by the RFO on behalf of the authority that the statement of accounts presents a true and fair view before the accounts are approved;</li> <li>3. approved by the same committee or meeting; and</li> <li>4. signed – this must be by the person who presides over the meeting where the accounts were considered and approved.</li> </ol>	9(2) and (3)	By 30th September	By 31st July
5	The approved and audited accounts, approved AGS, and Narrative Statement, must be published (including on the authority's website)	10(1)	By 30th September	By 31st July
6	An authority must publish (including on the authority's website) that the audit has been concluded and that the statement of accounts has been published.	16 (1)and (2)	By 30th September	By 31st July

\* The exact date will depend on when the first working day falls in July (for 2015/16 and 2016/17) and in June (for 2017/18 onwards).



## **Further information on public rights under the LA&A Act**

### Period for exercise of rights

The period for questions to the auditor is now restricted to the 30 days of the inspection period, there is no appointed date for questions to the auditor. As noted above, the period must include the first 10 working days of July in for the audit years 2015/16 and 2016/17 under the transitory arrangements.

Calling the audit is no longer the responsibility of the auditor; it has been superseded by the notification of the period for public rights by the RFO (point 3 in the table above).

There is no longer a set date for questions to the auditor, but a local elector must be given the opportunity to question the auditor about the accounting records if they request it (section 26(2) of the LA&A Act). Rights of objection also remain (section 27 of the LA&A Act). All objections to the auditor must be made in writing and be copied to the authority. Regulation 14(1) makes it clear that the rights conveyed by sections 26 and 27 of the Act may only be exercised within the single 30 day period.