

## **Public inspection notice 2021 to 2022**

### **Audit of accounts 2021 to 2022 – Notice of public rights**

- Notice of the commencement of the period for the exercise of public rights.
- Local audit and accountability act 2014 (sections 26 and 27).
- Accounts and audit regulations 2015.
- Regulations 9(1)(b), 14(1), 15(1).

The Accounts and Audit (Coronavirus) Amendments Regulations 2021 extend the statutory deadlines for 2020/21 for all local authorities.

The unaudited Statement of Accounts were required to be published on the Council's website no later than 2 August 2021.

### **Public Inspection**

To give local authorities more flexibility, the requirement for the Public Inspection period to include the first 10 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.

Due to the historic delays in respect of prior years accounts finalisation experienced by the internal Finance team, and as previously reported to the Audit and Governance Committee there has been a delay in the completion and subsequent publication of the draft Accounts for 2021/22.

The external audit of the draft statement of accounts for the year ended 31 March 2022 has not yet been completed by our external auditors, Ernst & Young LLP, due to the complex set of factors contributing to audit delays across the sector. This situation is allowed for by Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015.

In accordance with the provisions set out in paragraph (2a) of the aforementioned regulations the Council wishes to confirm that it was not able to publish its audited 2021/22 final statement of accounts in line with the statutory deadline.

The Audit and Governance Committee will meet to consider the results of the 2021/22 audit once the external auditors have completed their work. The audited accounts will be published after the Audit and Governance Committee has considered the external auditor's findings and approved the accounts for publication.

NOTICE is given that the unaudited Statement of Accounts for the year ended 31 March 2022 has been [published on the Council's website](#). These may be subject to change.

NOTICE is given that from 22 December 2023 to 6 February 2024, between 9.30am and 4.30pm on Mondays to Fridays, any person interested may on reasonable notice inspect and make copies of the accounts and books, deeds, contracts, bills, vouchers, receipts and other documents relating to them (except where any part of any record or document contains information which is protected on the grounds of commercial confidentiality). The accounts and other documents will be available for inspection at South Cambridgeshire Hall, Cambourne Business Park, Cambourne, Cambridge CB23 6EA or otherwise by arrangement. Application should be made initially in writing to Peter Maddock S151 Officer and Head of Finance (ref. SoA21/22), South Cambridgeshire Hall, Cambourne Business Park, Cambourne, Cambridge CB23 6EA (telephone 01954 713072)

The Council's accounts are subject to external audit by Janet Dawson (Key Audit Partner), Ernst & Young LLP (Local Auditor), 1 Cambridge Business Park, Cowley Road, Cambridge CB4 0WZ.

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

NOTICE is given that from 22 December 2023 to 6 February 2024, a local government elector for the area of the Council, or his or her representative, may by prior arrangement ask the auditor questions about the accounts. Please contact the auditor at the address above or [jdawson1@uk.ey.com](mailto:jdawson1@uk.ey.com) to make arrangements.

NOTICE is given that from 22 December 2023 to 6 February 2024, any such elector, may object to the Council's accounts asking that the auditor issue a report in the public interest (under section 27 of the Local Audit and Accountability Act 2014) and/or apply for a declaration that an item in the accounts is contrary to law (under Section 28 of the Local Audit and Accountability Act 2014). Written notice of a proposed objection and the grounds on which it is to be made must be sent to the auditor at the address given above or [jdawson1@uk.ey.com](mailto:jdawson1@uk.ey.com) and copied to the Council at the address given below.

Dated 22nd December 2023

Peter Maddock

S151 Officer and Head of Finance

South Cambridgeshire Hall,

Cambourne Business Park, Cambourne, Cambridge

CB23 6EA