



FYLDE COUNCIL - AUDIT OF ACCOUNTS YEAR ENDED 31ST MARCH 2022

Accounts and Audit Regulations 2015 Regulation 15 (As amended by The Accounts and Audit (Amendment) Regulations 2022)

Local Audit and Accountability Act 2014 Regulations 26 & 27

The Council's accounts are subject to external audit by Paul Hewitson, for and on behalf of Deloitte LLP, One Trinity Gardens, Broad Chare, Newcastle upon Tyne, NE1 2HF (Tel: 0191 202 5353). Members of the public and local government electors have certain rights in the audit process:

1. From Monday 1st August 2022 to Monday 12th September 2022 between 10am-12 noon and 2pm-4pm any person may inspect the accounts of the Council for the year ended 31st March 2022 and certain related documents (comprising books, deeds, contracts, bills, vouchers and receipts) at the address given below. They may also make copies of the accounts and documents. The Statement of Accounts that is currently published is as yet unaudited and may be subject to change. Any person intending to inspect the accounting records and/or other documents must give prior notice at the contact points shown at the foot of this notice.
2. The Council's Annual Governance Statement has been prepared in accordance with the Accounts and Audit Regulations 2015, 6(1)(b), and has been approved in accordance with section 6(2)(b) of those regulations.
3. From Monday 1st August 2022 to Monday 12th September 2022 a local government elector for the area of the Council, or his/her representative, may ask the auditor questions about the accounts. Please contact the auditor at the address given above to make arrangements to ask any questions.
4. From Monday 1st August 2022 to Monday 12th September 2022 a local government elector for the area of the Council, or his or her representative, may object to the Council's accounts asking that the auditor issue a report in the public interest (under section 24 and paragraph 1 of Schedule 7 of the Local Audit and Accountability Act 2014) and /or apply to the court 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 made must be sent to the auditor at the address given above and copied to me at the address given below.

A handwritten signature in black ink, appearing to read 'P O'Donoghue'.

P O'Donoghue,
Chief Financial Officer
Fylde Borough Council
Town Hall
Lytham St Annes
FY8 1LW

Dated 31st July 2022

e-mail: Listening@fylde.gov.uk

EXPLANATORY NOTE FOR THE 2021/22 ACCOUNTS

The Accounts and Audit Regulations 2015 set out the detailed requirements of a Local Authority in relation to its annual audit and accounting processes.

In anticipation of the potential disruption to relevant authorities caused by the spread of coronavirus, the 2022 amendments to the Regulations extend the deadlines for Local Authorities to publish and make available for public inspection their annual accounts and supporting documents in relation to the financial year ending 31st March 2022.

The amendments extend the deadline for Local 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 ending 31st March 2022 to 30th November 2022. The previous deadline for this was 30th September.

The amendments also extend the deadline for Local Authorities to commence the period for the exercise of public rights in relation to the financial year ending 31st March 2022, so that the relevant period must commence on or before the first working day of August of 2022, meaning that the pre-audit Statement of Accounts must be published on the Councils website on or before 31st July 2022. The previous deadline for this was 31st May.