## **Wigan Council**

## Audit of accounts year ended 31st March 2021 Notice of Public Rights

The Local Audit and Accountability Act 2014
The Accounts and Audit Regulations 2015
The Accounts and Audit (Amendment) Regulations 2021

Notice is hereby given that the unaudited statement of accounts for the year ended 31 March 2021 will be published on the Council's website by 31<sup>st</sup> July at the latest.

The statement of accounts will be unaudited and may be subject to change.

## Change to Financial reporting for 20/21

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, however may be published earlier.

## **Public Inspection Period**

Notice is given from 2 August 2021 to 13 September 2021 between 10am until 4pm on weekdays (excluding bank holiday) any person may inspect and make copies of the accounts and all books, deeds, contracts, bills, vouchers, receipts and other related documents of the Council for the year ended 31st March 2021, as stipulated in Sections 25 and 26 of the Local Audit and Accountability Act 2014. The accounts and other documents will be available for inspection at Wigan Town Hall, Library Street, Wigan, WN1 1YN by prior arrangement. Please telephone 01942 827244 to make an appointment.

During this period, a local government elector for any area to which the accounts relate, or their representative, may question the auditor about the accounts or make an objection to the accounts as set out in sections 26 and 27 of the Local Audit and Accountability Act 2014. Any objection and the grounds on which it is made must be sent to the auditor in writing, with a copy to Alison McKenzie-Folan, Chief Executive at the address below.

Any objection must state the grounds on which the objection is being made and particulars of:

- i) any item of account which is alleged to be contrary to law; and
- ii) 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.

Objections should be addressed to the auditor, Mazars LLP at One St Peter's Square, Manchester, M2 3DE.

View a guide to inspection rights

Alison McKenzie-Folan Chief Executive Wigan Town Hall, Library Street Wigan WN1 1YN