

# Published accounts

## Trafford Council Audit of Accounts, Year Ended 31 March 2021 Amendment to Notice of Public Rights The Accounts and Audit (Amendment) Regulations 2021

On 8 March 2021 the Ministry of Housing, Communities and Local Government (MHCLG) wrote to local authorities confirming details of changes made to the Accounts and Audit Regulations 2015.

The Council is normally required by The Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 to present its Statement of Accounts (and associated documents) for public inspection for a period of 30 days which must include the first 10 working days of June, this allows for a common inspection period with all other (Category 1) local authorities

However, the Ministry of Housing, Communities and Local Government has extended the statutory deadlines for local authorities to approve and publish their accounts for the 2020/21 and 2021/22 financial years.

The revised deadlines applicable to local authorities for the 2020/21 accounts are as follows:

1. Approve Draft Accounts by 31 July 2021 (previously 31 May);
2. Public Inspection Period to start on or before first working day of August 2021 (previously included first 10 working days of June);
3. Publish Final Audited Accounts by 30 September 2021 (previously 31 July).

The Accounts and Audit (Amendment) Regulations 2021 have implemented these new deadlines by amending the Accounts and Audit Regulations 2015 and came into force on 31 March 2021.

Notice of the commencement of the period for exercise of public rights for Trafford (including the inspection of the accounts and associated documents) has been published on the Council's website in advance of the start date.

### **Delay in publishing audited Statement of Accounts: Year Ended 31 March 2021**

Publication of Trafford Council's Statement of Accounts and Audit Opinion

The external audit of the draft Statement of Accounts for the year ended 31 March 2021 has not yet been completed by our external auditors, Mazars LLP, due to exceptional additional COVID-19 related workload and capacity issues across both parties.

This situation is allowed for by Regulation 10, paragraph (2) of the Accounts and Audit Regulations 2015 (SI 2015/234)

<https://www.legislation.gov.uk/ukxi/2015/234/regulation/10>

as amended by the Accounts and Audit (Amendment) Regulations 2021 (SI 2021/263) <https://www.legislation.gov.uk/ukxi/2021/263/regulation/2/made>

This notification explains, as per Regulation 10 (2) (a), that we are not yet able to publish our audited 2020/21 Statement of Accounts in line with publication date of 30 September 2021, as per Regulation 10 (1). The Council is continuing to work closely with the external auditor to ensure the required work is completed as soon as possible. In line with the Accounts and Audit Regulations 2015, Trafford Council published a draft Statement of Accounts subject to audit on 30 July 2021

<https://www.trafford.gov.uk/about-your-council/budgets-and-accounts/docs/Draft-Statement-of-Accounts-2020-21.pdf> and the final audited Statement of Accounts for the year ended 31 March 2021 will be published as soon as the audit is concluded, and the Independent Auditor's Report issued.

Graeme Bentley, CPFA  
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