



**AUDIT OF ACCOUNTS YEAR ENDED 31<sup>ST</sup> MARCH 2022  
NOTICE OF PUBLIC RIGHTS**

**LOCAL AUDIT AND ACCOUNTABILITY ACT 2014 and THE ACCOUNTS AND AUDIT  
REGULATIONS 2015  
ACCOUNTS AND AUDIT (AMENDMENT) REGULATIONS 2021**

In response to the Covid-19 Pandemic, the Government introduced The Accounts and Audit (Amendment) Regulations 2021. These Regulations provide authorities with additional time to complete the audit of their accounts, given the impact of the Covid-19 virus on the availability of local authority staff and auditors to complete the audit process within current deadlines. These Regulations apply only in relation to annual accounts relating to the 2020/21 and 2021/22 financial years. The period for the exercise of public rights under the Local Audit and Accountability Act 2014 is normally required to include the first 10 working days of June. However, the requirement has been suspended for 2020 and 2021. This means that for the deadline to publish the Council's unaudited accounts has now moved from 31st May 2022 to 31st July 2022, with the deadline for publishing audited statements being moved from 31st July 2022 to 30th November 2022.

Notice is given under Regulation 15(2)(b) of the Accounts and Audit Regulations 2015 that from Monday 22<sup>nd</sup> August to Friday 30th September 2022 between 9am and 4.30pm on weekdays 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 2022, as stipulated in Section 25 of the Local Audit and Accountability Act 2014.

The accounts and other documents will be available for inspection at the Council offices Woodgreen, Witney, by prior arrangement. Please telephone 01993 860000 to make an appointment however, the impact of coronavirus may require alternative arrangements to be made. The accounts will also be available on the Council's website at <https://www.westoxon.gov.uk/about-the-council/council-performance-and-spending/finance-and-expenditure/>. The statement of accounts is unaudited and may be subject to change.

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 the Chief Finance Officer, Elizabeth Griffiths, at the address shown 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, Grant Thornton UK LLP at:

Peter Barber  
Grant Thornton UK LLP  
2 Glass Wharf  
Bristol  
BS2 0EL

A guide to your rights can be found at <https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2015/03/Council-accounts-a-guide-to-your-rights.pdf>

Date: 29 July 2022

Elizabeth Griffiths  
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West Oxfordshire District Council  
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