

Sunderland City Council

Electors' rights statement under Regulation 15(2)(b) of the Accounts and Audit Regulations 2015

Notice of the electors' rights in relation to the statement of accounts of Sunderland City Council for the financial year ended 31 March 2022

Changes to Financial Reporting Deadlines for 2021/2022

The Accounts and Audit (Amendment) Regulations 2022 (SI 2022/708) extended the statutory audit deadline for 2021/2022 for all local authorities.

For 2021/2022 Local authorities must commence the public inspection period on or before the first working day of August 2022. This means the draft accounts must be approved and published by 31st July 2022 at the latest, however publication may be earlier.

The council has achieved this date and the draft accounts have been published on 18th July 2022. The dates of the public inspection period are detailed below.

The statutory period for the publication of audited accounts has also been moved from 31st July 2022 to 30th November 2022.

Rights to inspect the statement of accounts and accounting records

Sections 25 and 26 of the Local Audit and Accountability Act 2014 ('the Act') provide local government electors with the right to inspect and make copies of the statement of accounts, and provide any interested person or any journalist with the right to inspect and make copies of accounting records and all documents relating to those records, for the financial year ended 31st March 2022.

These rights may be exercised from 18th July 2022 to 26th August 2022, Monday to Friday between the hours of 09:30am to 16:30pm at *Directorate of Corporate Services, City Hall, Plater Way, Sunderland, SR1 3AA.

In accordance with Regulation 15(2) of the Accounts and Audit Regulations 2015, the Rights to inspect the accounts and relevant accounting records can be arranged by informing Paul Dixon of your intention to exercise your rights. Paul Dixon can be contacted by using the e-mail address 'Paul.Dixon@sunderland.gov.uk'.

Rights to question the auditor and to make objections at audit

Under section 26 of the Act, a local government elector may question the auditor about the accounting records for the financial year ended 31st March 2022 and, under section 27 of the Act, a local government elector may make an objection to the auditor which:

- concerns a matter in respect of which the auditor could make a public interest report under section 24 of the Act; or
- concerns an item of account in respect of which the auditor could apply for a declaration that the item is unlawful under section 28 of the Act.

These rights may be exercised from 18th July 2022 to 26th August 2022.

Any requests to question the auditor and any objections must be made in writing to the auditor at the following address:

Mr Cameron Waddell
Mazars
Salvus House,
Aykley Heads,
Durham
DH1 5TS

A copy of any objection must also be sent to Sunderland City Council at the address set out above*.