

**STATEMENT OF ACCOUNTS 2019/2020
COVID-19 UPDATE**

The draft Statement of Accounts for 2019/2020 would normally be published by the 31st May 2020, with a period of public inspection following that date. However, due to the current Coronavirus pandemic, the Government introduced the Accounts and Audit (Coronavirus) Amendments Regulation 2020 (SI 2020/404). This means that the new deadline for the publication of the draft Statement of Accounts is now 31st August 2020.

It is West Lindsey District Council's intention to publish the draft Statement of Accounts during June 2020.

The publication date for the final, audited, accounts has moved from 31st July 2020 to 30th November 2020.

**NOTICE OF ALTERATION TO THE ELECTOR'S RIGHTS IN RELATION TO THE DRAFT STATEMENT OF
ACCOUNTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2020
NOTICE OF DEPARTURE FROM COMMON INSPECTION PERIOD**

Sections 25 and 26 of the Local Audit and Accountability Act 2014 ('the Act') and the Local Audit (Public Access to Documents) Act 2017 provide local government electors, journalists and citizen journalists with the right to inspect and make copies of the statement of accounts, accounting records and all documents relating to those records, for the financial year ended 31 March 2020. Local government electors, journalists and citizen journalists also have the rights to question the auditor and to make objections at audit

The rights under sections 25 and 26 of the Act must normally be exercised within a period of 30 working days, including the first 10 working days in June.

Due to the Coronavirus pandemic the Government has introduced the Accounts and Audit (Coronavirus) Amendments Regulations 2020 (SI 2020/404). These still require local authorities to set a 30 working day period for the inspection of the statement of accounts and accounting records but West Lindsey District Council is now permitted to delay this, starting on or before the first working day in September 2020.

A further notice giving the opportunity to exercise rights to inspect the statement of accounts and accounting records under the revised regulations will be issued shortly.