

## LONDON BOROUGH OF ISLINGTON

### AUDIT OF ACCOUNTS – NOTICE OF PUBLIC RIGHTS

The unaudited Statement of Accounts for the year ended 31 March 2023 has been published on the council's website at <https://www.islington.gov.uk/about-the-council/funding-and-spending/statement-of-accounts>. The Statement of Accounts is unaudited and may be subject to change.

From 12 June to 21 July 2023, the accounting records and related documents of the Council for the year ended 31 March 2023 will be available for inspection in exercise of the rights of interested persons and journalists under section 26 of the Local Audit and Accountability Act 2014 (<https://www.legislation.gov.uk/ukpga/2014/2/section/26>).

Regulations 14 and 15 of the Accounts and Audit Regulations 2015 (as amended) require that this right (and associated rights) are exercisable over a single period of 30 working days, commencing no later than 1 June 2023. The council has been unable to commence the public inspection period by this statutory date. This is as a result of the Annual Governance Statement completion and internal sign off taking longer than expected, caused directly by the sector wide audit delays. The Annual Governance Statement will be published on the council's website before the public inspection period commences on 12 June 2023.

The public rights are as follows:

- to inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records, and
- to make copies of all or any part of those records or documents.

Note that section 26 contains prohibitions on inspecting any part of a record or document containing information that is protected on the grounds of commercial confidentiality or that contains personal information.

Any persons wishing to exercise their rights of inspection should email [AccountsInspection@islington.gov.uk](mailto:AccountsInspection@islington.gov.uk). Details will be requested of the records and documents that persons wish to inspect.

The council's auditor is Mr Paul Dossett, Key Audit Partner, Grant Thornton UK LLP, 30 Finsbury Square, London EC2A 1AG, email [paul.dossett@uk.gt.com](mailto:paul.dossett@uk.gt.com).

During the inspection period, local electors have the following rights under the 2014 Act:

- to be given the opportunity to question the auditor about the accounting records (or have a representative do so for you) (section 26 of the 2014 Act), and
- to make an objection to the auditor which concerns a matter in respect of which the auditor could make a public interest report or could apply for a declaration that an item of account is unlawful (section 27 of the 2014 Act).

Note that section 27 requires written notice of a proposed objection and the grounds on which it is being made to be sent to the auditor and copied to the council. Written notices must comply with the requirements of regulation 17 of the Accounts and Audit Regulations 2015

(<https://www.legislation.gov.uk/uksi/2015/234/regulation/17/made>).

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