

Cheshire West and Chester Council

Notice of the Commencement of the Period for the Exercise of Public Rights

The Accounts and Audit Regulations 2015
Local Audit and Accountability Act 2014
The Accounts and Audit (amendment) Regulations 2021 (SI 2021/263)

Notice is hereby given under Regulation 15 (2 and 3) of the Accounts and Audit Regulations 2015 that the unaudited statement of accounts which may be subject to change for the year ended 31 March 2023 will be published on the Council's website at: www.cheshirewestandchester.gov.uk which have been delayed due to resource capacity constraints on the part of the Council's External Auditors (Grant Thornton UK LLP) and ongoing queries relating to the valuation of Council assets, impacting on the completion of the audit of the 2020-21 Statement of Accounts which has led to additional ongoing work during 2022 & 2023 to support the auditors with the completion of the 2020-21 accounts.

The period for the exercise of public rights under the Local Audit and Accountability Act 2014 is required to include the first 10 working days of June, due to the delay this will be extended.

Notice is given that from 24 October 2023 to 4 December 2023 (inclusive) between 10:00 hours and 16:00 hours on weekdays any person may inspect the accounting records for the financial year to which the audit relates. The accounting records include all books, deeds, contracts, bills, vouchers, receipts and other related documents to those records and they may make copies of all or any part of those records or documents, as required under Section 25 of the Local Audit and Accountability Act 2014 (The Act), except as provided for in Section 26 of The Act.

The accounts and other documents are available for inspection at Council's offices at The Council Office: The Portal, Wellington Road, Ellesmere Port, CH65 0BA. Please email Anna Jones at anna.jones@cheshirewestandchester.gov.uk to make an appointment.

Notice is given that from 17 October 2023 to 28 November 2023 (Inclusive) a local government elector for any area to which the accounts relate, or their representative, may ask the auditor questions about the accounts as set out in Section 26 of The Act.

Notice is given any such elector may make objections to the auditor, under Section 27 of The Act during this period, relating to any matter where the auditor could take action under:

- Section 28 of The Act, namely, to apply to the court for a declaration that an item in the accounts is contrary to law; and/or
- Section 24 and paragraph 1 of schedule 7 of The Act, namely, to make a report in the public interest.

Any objection, and the grounds on which it is made, must be sent to the auditor in writing, with a copy to Anna Jones, Head of Financial Management, at the following email address anna.jones@cheshirewestandchester.gov.uk. Any objection must state the grounds on which the objection is being made and particulars of the objection.

Objections should be directed to the auditor, Sarah Ironmonger of Grant Thornton UK LLP (Landmark, St Peter's Square, 1 Oxford Street, Manchester M1 4PB

(direct) +44 (0)161 953 6499 M +44 (0) 7880 456149
email sarah.l.ironmonger@uk.gt.com)

- A guide to your rights can be found at: [National Audit Office: Local authority accounts - a guide to your rights](#)

Simon Riley
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