

**Richmondshire District Council**  
**Audit of Accounts – Notice of Public Rights**  
**The Local Audit and Accountability Act 2014**  
**The Accounts and Audit Regulations 2015**  
**Local Audit (Public Access to Documents) Act 2017 CH.25**

Notice is given that the unaudited statement of accounts for the year ended 31 March 2022 has been published on the Council's website at [www.richmondshire.gov.uk](http://www.richmondshire.gov.uk). The statement of accounts is unaudited and may be subject to change.

**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 any interested person 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 2022.

These rights may be exercised from Friday 28 October until Tuesday 8 December 2022 inclusive, Monday to Friday, between the hours of 09.30 and 16.30. The accounts and other documents will be available for inspection at the offices at which they are normally kept, or otherwise by arrangement; application should be made initially to the Director – Resources (S151 Officer), Richmondshire District Council, Mercury House, Station Road, RICHMOND, North Yorkshire, DL10 4JX.

The unaudited statement of accounts, which include the Narrative Report and the Annual Governance Statement, will be available to view at:  
[www.richmondshire.gov.uk](http://www.richmondshire.gov.uk)

This is a departure from normal practice in which the unaudited accounts are published on 31 May each year. The Ministry of Housing, Communities and Local Government (MHCLG) passed new legislation, The Accounts and Audit Amendment Regulations 2021, which relate to financial years ending 31 March 2021 and 31 March 2022. The amendment stipulates that unaudited accounts must be published by 31 July in each of these years but local authorities can choose to publish earlier. Richmondshire District Council has elected to publish the unaudited accounts on the 31 July 2022 but publishing was delayed due to other work pressures.

**Rights to question the auditor and to make objections at audit:**

Under section 26 of the Act, a local government elector for any area to which the accounts relate or their representative, may question the auditor about the accounting records for the financial year ended 31 March 2021 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 accounting in respect of which the auditor could apply for a declaration that the item is unlawful under section 28 of the Act.

Any requests to question the auditor and any objections must be made in writing to the auditor at the following address: Ernst & Young LLP, City Gate, St James' Boulevard, Newcastle upon Tyne, NE1 4JD

Objections must state:

- the facts on which the local government objector relies,
- the grounds on which the objection is being made,
- and, so far as is possible, details of any item which the objector believes is contrary to law or details of any matter that the objector believes are grounds for proposing that the auditor make a public interest report under section 24 of, and paragraph 1 of schedule 7 to the Act.

A copy of any objection must also be sent to Richmondshire District Council at the address above. These rights may be exercised 28 October until Tuesday 8 December 2022 inclusive.

A comprehensive guide to your rights can be found at the [NAO's website](#).