

2024 No.

LOCAL GOVERNMENT, ENGLAND AND WALES

The Accounts and Audit (Amendment) Regulations 2024

Made - - - - - ***
Laid before Parliament ***
Coming into force ***

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 32(1)(d) and 43(2) of the Local Audit and Accountability Act 2014(a).

[In accordance with section 32(3) of that Act he has consulted the Comptroller and Auditor General, such representatives of relevant authorities as he thinks appropriate and the recognised supervisory bodies.]

Citation, commencement and extent

- 1.—(1) These Regulations may be cited as the Accounts and Audit (Amendment) Regulations 2024 and come into force on [].
(2) These Regulations extend to England and Wales.

Amendment of the Accounts and Audit Regulations 2015

- 2.—(1) The Accounts and Audit Regulations 2015(b) are amended as follows.
(2) After regulation 9 (signing and approval of statement of accounts for Category 1 authorities), insert—

“Publication of statement of accounts, annual governance statement and narrative statement for Category 1 authorities: financial years 2015-2027

9A.—(1) Where a Category 1 authority(c) has not published its accountability statements for the financial years(d) beginning in 2015, 2016, 2017, 2018, 2019, 2020, 2021 and 2022, it must do so (which must include publication on the authority’s website) before 30th September 2024.

(2) For the financial years listed in the first column of the following table, a Category 1 authority must publish (which must include publication on the authority’s website) its accountability statements before the corresponding date in the second column—

(a) 2014 c. 2.
(b) S.I. 2015/234; relevant amending instruments are S.I. 2020/404, 2021/263 and 2022/708.
(c) For the definition of “Category 1 authority”, see regulation 2(1) of S.I. 2015/234.
(d) For the definition of “financial year”, see section 3(4) of the Local Audit and Accountability Act 2014 (c. 2).

<i>Financial year beginning in—</i>	<i>Date</i>
2023	31st May 2025
2024	31st March 2026
2025	31st January 2027
2026	30th November 2027
2027	30th November 2028.

(3) The statement of accounts published under paragraphs (1) or (2) must have been approved by the Category 1 authority in accordance with regulation 9(2).

(4) When accountability statements are published under paragraphs (1) or (2) an authority must—

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum, and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

(5) In this regulation, “accountability statements” means—

- (a) the statement of accounts together with the certificate and opinion, entered by the local auditor in accordance with section 20(2) of the Act^(a);
- (b) the annual governance statement approved in accordance with regulation 6(2);
- (c) the narrative statement prepared in accordance with regulation 8.”.

(3) In regulation 10 (publication of statement of accounts, annual governance statement and narrative statement for Category 1 authorities)—

- (a) in the heading, at the end, insert “: financial year 2028 onwards”;
- (b) in paragraph (1), for “Subject to paragraphs (4) to (4C)” substitute “For a financial year beginning in 2028 or later”;
- (c) in paragraph (2), for “Subject to paragraphs (5) to (6B), where” substitute “Where”;
- (d) omit paragraphs (4) to (6B).

Signed by authority of the Secretary of State for Levelling Up, Housing and Communities

Name
Parliamentary Under Secretary of State
Department for Levelling Up, Housing and Communities

Date

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Accounts and Audit Regulations 2015 (S.I. 2015/234) (the “2015 Regulations”), which set out detailed requirements on a relevant authority (defined in section 2(1) of the Local Audit and Accountability Act 2014 (c.2) (the “Act”)), other than a health service body in relation to its annual audit and accounting processes.

Regulation 2 inserts a new regulation into the 2015 Regulations to provide deadlines for a Category 1 authority (defined in regulation 2 of the 2015 Regulations) to publish certain accounts and statements. For the financial years 2015/16 to 2022/23, the deadline is 30th September 2024. Deadlines are also provided for the financial years 2023/24 to 2027/28. The published statement of accounts must have been approved by the Category 1 authority in accordance with regulation 9(2)

(a) For the definition of “the Act”, see regulation 2(1) of S.I. 2015/234.

of the Regulations and include a certificate or opinion from the local auditor in accordance with section 20(2) of the Act.

Regulation 3 amends regulation 10 of the 2015 Regulations so that those provisions only apply from the financial years 2028/29 onwards.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, public or voluntary sectors is foreseen.

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