

Stoke-on-Trent City Council

Notice of Delay in Publication of Unaudited 2023/24 Statement of Accounts and the Commencement of the Public Inspection Period

Audit of Accounts Year Ended 31 March 2024 Notice of Public Rights

Under Section 10 of the Accounts and Audit Regulations 2015, the council is required to publish its draft Annual Statement of Accounts by 31 May each year.

Under Section 26 of the Local Audit and Accountability Act 2014, any persons interested have a right at the audit of the accounts each year 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.

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 2024. If this deadline cannot be met, the council is required to publish a notice of delay.

The Council has been unable to meet this requirement due to audit delays for prior year accounts (2020/21 to 2022/23) which are affecting local authorities across the country, as well as resourcing challenges experienced in 2023-24. These factors are resulting in a delay in completion of the 2023-24 draft accounts, and consequently in the commencement of the public inspection period.

We hereby give notice that:

- 1 Stoke-on-Trent City Council has not yet published the draft statement of accounts for 2023/24 and therefore these are unavailable for inspection and;
- 2 The period for exercise of public inspection cannot commence.
- 3 The Council will publish the draft Statement of Accounts as soon as reasonably practicable.
- 4 A further notice will be published in due course setting out the public inspection period as soon as the draft statement of accounts for 2023/24 have been finalised.

This notice of delayed publication is being published in response to Regulation 15(1A) of the Accounts and Audit Regulations 2015 (as amended).

Nick Edmonds
Director of Strategy and Resources (Section 151)
Stoke-on-Trent City Council
Civic Centre, Glebe Street, Stoke-on-Trent, ST4 1HH
Date: 31 May 2024