

Sunderland City Council

Electors' rights statement under Regulation 15(2)(b) of the Accounts and Audit Regulations 2015

Notice of the electors' rights in relation to the statement of accounts of Sunderland City Council for the financial year ended 31 March 2020

Changes to Financial Reporting Deadlines for 2019/2020

The Accounts and Audit (Coronavirus) Amendments Regulations 2020 (SI 2020/404) extended the statutory audit deadline for 2019/2020 for all local authorities.

The publication date for audited accounts has moved from 31 July 2020 to 30 November 2020.

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 local government electors with the right to inspect and make copies of the statement of accounts, and provide any interested person or any journalist with the right to inspect and make copies of accounting records and all documents relating to those records, for the financial year ended 31 March 2020.

These rights may be exercised from 1 July 2020 to 11 August 2020, Monday to Friday between the hours of 09:30am to 16:30pm at *Directorate of Corporate Services, Civic Centre, Sunderland, SR2 7DN.

In accordance with Regulation 15(2) of the Accounts and Audit Regulations 2015, the Rights to inspect the accounts and relevant accounting records can be arranged by informing James Magog of your intention to exercise your rights. James Magog can be contacted by using the e-mail address 'James.Magog@sunderland.gov.uk'.

Rights to question the auditor and to make objections at audit

Under section 26 of the Act, a local government elector may question the auditor about the accounting records for the financial year ended 31 March 2020 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 account in respect of which the auditor could apply for a declaration that the item is unlawful under section 28 of the Act.

These rights may be exercised from 1st July 2020 to 11th August 2020.

Any requests to question the auditor and any objections must be made in writing to the auditor at the following address:

Mr Cameron Waddell
Mazars
Salvus House,
Aykley Heads,
Durham
DH1 5TS

A copy of any objection must also be sent to Sunderland City Council at the address set out above*.