

## **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 2021**

##### **Changes to Financial Reporting Deadlines for 2020/2021**

The Accounts and Audit (Coronavirus) Amendments Regulations 2021 (SI 2021/263) extended the statutory audit deadline for 2020/2021 for all local authorities.

For 2020/2021 and 2021/2022 Local authorities must commence the public inspection period on or before the first working day of August 2021. This means the draft accounts must be approved and published by 31st July 2021 at the latest, however publication may be earlier.

The council has achieved this date and the draft accounts have been published on 12th July 2021. The dates of the public inspection period are detailed below.

The statutory period for the publication of audited accounts has also been moved from 31st July 2021 to 30th September 2021.

##### **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 2021.

These rights may be exercised from 13th July 2021 to 23<sup>rd</sup> August 2021, 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 Paul Dixon of your intention to exercise your rights. Paul Dixon can be contacted by using the e-mail address 'Paul.Dixon@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 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 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 13<sup>th</sup> July 2021 to 23<sup>rd</sup> August 2021.

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\*.