

2020 No. 404

LOCAL GOVERNMENT, ENGLAND AND WALES

**The Accounts and Audit (Coronavirus) (Amendment)
Regulations 2020**

<i>Made</i>	- - - -	<i>6th April 2020</i>
<i>Laid before Parliament</i>		<i>7th April 2020</i>
<i>Coming into force</i>	- -	<i>30th April 2020</i>

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

In accordance with section 32(3) of the Local Audit and Accountability Act 2014, he has consulted the Comptroller and Auditor General, such representatives of relevant authorities as he thinks appropriate, and the recognised supervisory bodies.

Citation and commencement

1. These Regulations may be cited as the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 and come into force on 30th April 2020.

Amendment of the Accounts and Audit Regulations 2015

2.—(1) The Accounts and Audit Regulations 2015^(b) are amended as follows.

(2) In regulation 10—

(a) at the beginning of paragraph (1), insert “Subject to paragraph (4),”;

(b) after paragraph (3) insert—

“(4) Paragraph (1) applies in relation to the publication of documents relating to the financial year^(c) beginning in 2019 as if for “31st July” there were substituted “30th November”.”;

(c) at the beginning of paragraph (2), insert “Subject to paragraph (5),”;

(d) after paragraph (4) insert—

“(5) Paragraph (2)(b) applies in relation to the audit of accounts relating to the financial year beginning in 2019 as if for ““but not later than 31st July” there were substituted ““but not later than 30th November”.”.

(3) In regulation 13—

^(a) 2014 c.2. Sections 32 and 43 applied with modifications by S.I. 2018/639, 2018/640, 2018/648, 2018/649.

^(b) S.I. 2015/234 applied with modifications by S.I. 2017/469, 2017/470, 2018/930, 2018/1128.

^(c) See section 3(4) of the Local Audit and Accountability Act 2014 for the definition of “financial year”.