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S T A T U T O R Y I N S T R U M E N T S

2021 No. 565

LOCAL GOVERNMENT, ENGLAND AND WALES

The Accounts and Audit (Amendment No. 2) Regulations 2021

<i>Made</i>	- - - -	<i>10th May 2021</i>
<i>Laid before Parliament</i>		<i>12th May 2021</i>
<i>Coming into force</i>	- -	<i>3rd June 2021</i>

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 32(1)(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 (Amendment No. 2) Regulations 2021 and come into force on 3rd June 2021.

Amendment of the Accounts and Audit Regulations 2015

2.—(1) Regulation 15 of the Accounts and Audit Regulations 2015^(b) is amended as follows.

(2) In paragraph (6) after “in relation to accounts”, insert “of a Category 1 authority”.

Signed by authority of the Secretary of State for Housing, Communities and Local Government

10th May 2021

Luke Hall
Minister of State
Ministry of Housing, Communities and Local Government

^(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; regulation 15 was amended by S.I. 2020/404, 2021/263 and applied with modifications by S.I. 2017/469, 2017/470, 2021/112.

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Accounts and Audit Regulations 2015 (“the 2015 Regulations”) set out detailed requirements on Category 1 and Category 2 authorities (defined in regulation 2 of the 2015 Regulations) in relation to their annual audit and accounting processes.

Regulation 14 of the 2015 Regulations requires that the period for the exercise of public rights (“the relevant period”) must be 30 continuous working days in length. For accounts relating to a financial year beginning in 2020 or 2021, regulation 15(6) of the 2015 Regulations requires the relevant period for a Category 1 or Category 2 authority to commence on or before the first working day in August in the financial year immediately following the financial year to which the accounts relate.

This instrument amends regulation 15 of the 2015 Regulations by providing that regulation 15(6) of the 2015 Regulations applies to Category 1 authorities only. This has the effect that Category 2 authorities must ensure that for accounts relating to a financial year beginning in 2020 or 2021, the relevant period must commence on a day that ensures the relevant period includes the first 10 working days of July.

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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