

PUBLIC RIGHTS STATEMENT UNDER REGULATION 15 (2) (B) OF THE ACCOUNTS AND AUDIT REGULATIONS 2015

Notice of the public inspection rights in relation to the statement of accounts of North Yorkshire County Council for the financial year ended 31 March 2022.

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 any interested person with the right to inspect and make copies of the statement of accounts, accounting records and all documents relating to those records, for the financial year ended 31 March 2022.

These rights may be exercised from Monday 11 July 2022 until Friday 19 August 2022 inclusive, Monday to Friday, between the hours of 09.30 and 16.30 at the headquarters of North Yorkshire County Council, County Hall, Northallerton, DL7 8AD. Please inform North Yorkshire County Council's Chief Finance Officer, Gary Fielding, of your intention to exercise your rights. Gary Fielding can be contacted by email on gary.fielding@northyorks.gov.uk or by telephone on 01609-534527. The unaudited statement of accounts, which include the Narrative Report and the Annual Governance Statement, will be available to view at <https://www.northyorks.gov.uk> by 8 July 2022.

This is a departure from normal practice in which the unaudited accounts are published on 31 May each year. The Department for Levelling Up, Housing and Communities (DLUHC) passed new legislation, The Accounts and Audit Amendment Regulations 2021, which relate to financial years ending 31 March 2021 and 31 March 2022. The amendment stipulates that unaudited accounts must be published by 31 July in each of these years but local authorities can choose to publish earlier. North Yorkshire County Council has elected to publish the unaudited accounts on 8 July 2022.

Rights to question the auditor and to make objections at audit:

Under section 26 of the Act, a local government elector for any area to which the accounts relate or their representative, may question the auditor about the accounting records for the financial year ended 31 March 2022 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 accounting in respect of which the auditor could apply for a declaration that the item is unlawful under section 28 of the Act.

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

Nicola Wright, Partner, Risk Advisory, Deloitte, One Trinity Gardens, Broad Chare, Newcastle-upon-Tyne NE1 2HF

Objections must state:

- the facts on which the local government objector relies,

- the grounds on which the objection is being made,
- and, so far as is possible, details of any item which the objector believes is contrary to law or details of any matter that the objector believes are grounds for proposing that the auditor make a public interest report under section 24 of, and paragraph 1 of schedule 7 to the Act.

A copy of any objection must also be sent to North Yorkshire County Council at the address above.

These rights may be exercised from Monday 11 July 2022 to Friday 19 August 2022 inclusive.

A comprehensive guide to your rights can be found at [Local authority accounts: A guide to your rights \(nao.org.uk\)](https://nao.org.uk/local-authority-accounts-a-guide-to-your-rights)