

Lancaster City Council

Notice that the public inspection period has not commenced

Under section 26 of the Local Audit and Accountability Act 2014, any persons interested have a right at the audit of the accounts each year to inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records.

Regulations 14 and 15 of the Accounts and Audit Regulations 2015 (as amended) require that this right (and associated rights) are exercisable over a single period of 30 working days, commencing no later than 1 June 2024.

The Council has been unable to commence the public inspection period by this statutory date because of significant and continuing delays with the audit of the 2019/20, 2020/21, 2021/22 and 2022/23 accounts, due to a variety of complex factors, and this has impacted on the commencement of the 2023/24 accounts.

Once the draft 2023/24 Statement of Accounts has been finalised, a further notice will be published setting out the public inspection period.