Notice of public rights to inspect the statement of accounts for the year ended 31 March 2020

[**The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 –**](http://www.legislation.gov.uk/uksi/2020/404/regulation/2/made)[**Regulation 2(4)**](http://www.legislation.gov.uk/uksi/2020/404/regulation/2/made)

[**The Accounts and Audit Regulations 2015 - Regulation 15**](http://www.legislation.gov.uk/uksi/2015/234/regulation/15/made)

[**Local Audit and Accountability Act 2014 – Sections 26 & 27**](http://www.legislation.gov.uk/ukpga/2014/2/section/26)

NOTICE IS HEREBY GIVEN that the unaudited annual Statement of Accounts for the year ended 31 March 2020 will be [published on the council’s website o](https://www.walthamforest.gov.uk/content/council-finances)n 19 January 2021. The Statement of Accounts will include the Narrative Statement and the Annual Governance Statement. The Statement of Accounts will be unaudited and therefore may be subject to change.

NOTICE IS ALSO GIVEN that, tentatively, from Wednesday 20th January to Tuesday 2nd March 2021, between 9am and 4pm (except Saturdays and Sundays) any person may inspect under [Section 26 of the Local Audit and Accountability Act 2014 (](http://www.legislation.gov.uk/ukpga/2014/2/section/26)Inspection of documents etc.), and make copies of, the accounts to be audited of the London Borough of Waltham Forest for the year ended 31 March 2020 and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to these records; except as provided for in Section 26(4) to 26(6) of the Local Audit and Accountability Act 2014 in relation to commercially confidential or personal information.

The accounts and other documents will be available for inspection at the offices at which they are normally kept (access to Offices will be subject to Government Coronavirus advice at the time), or otherwise by arrangement.

The publication and inspection dates for the 2019/20 Statement of Accounts have been delayed due to ongoing work on the external audit of the 2018/19 Statement of Accounts. Officers are currently working with the external auditors to resolve any outstanding issues. We anticipate to have the external audit completed by end of November which will provide assurance over the council’s finances to the auditor and the council’s Chief Financial Officer.

Application should be made initially to:

**John Turnbull CPFA,** **Strategic Director of Finance and Governance, London Borough of Waltham Forest, The Magistrates, 1 Farnan Avenue, Walthamstow, London, E17 4NX**

**Tel: 020 8496 8182**

**Email: CorporateFinanceGroup@walthamforest.gov.uk**

NOTICE IS ALSO GIVEN that, tentatively, from Wednesday 20th January to Tuesday 2nd March 2021, the auditor, at the request of a local government elector for any area to which the Accounts relate, will give the elector or his/her representative, an opportunity to question them about the accounts. In addition, any such elector or their representative may make objections to the auditor, as to any matter in respect of which the Auditor could take action under [Section 28 of the Local Audit and](http://www.legislation.gov.uk/ukpga/2014/2/section/28) [Accountability Act 2014 (](http://www.legislation.gov.uk/ukpga/2014/2/section/28)application to the court for a declaration that an item in the accounts is contrary to the law) or any other matter in respect of which the Auditor could make a report under [Section 27 of the Act.](http://www.legislation.gov.uk/ukpga/2014/2/section/27) Any objection must be sent to the Auditor in writing, and at the same time a copy of the objection must be sent to the Strategic Director of Finance and Governance (s.151 Officer) at the address above.

A guide to your rights can be found at [https://www.nao.org.uk/code-audit-](https://www.nao.org.uk/code-audit-practice/council-accounts-a-guide-to-your-rights/) [practice/council-accounts-a-guide-to-your-rights/](https://www.nao.org.uk/code-audit-practice/council-accounts-a-guide-to-your-rights/)

The Auditor for the London Borough of Waltham Forest is:

**Ernst & Young LLP, 400 Capability Green, Luton, Bedfordshire, LU1 3LU**

John Turnbull, CPFA

Strategic Director of Finance and Governance (S151 Officer)

18th January 2021