

# 2023-24 Statement of Accounts Notice of Inspection

In response to an unprecedented situation across England relating to local audit and the need to reduce the pressure on auditors to comply with legal deadlines, the Government introduced The Accounts and Audit (Amendment) Regulations 2022. These Regulations provide authorities with additional time to complete the audit of their accounts for 2022/23, given the impact on auditors to complete the audit process within current deadlines due to sickness or redeployment. These Regulations apply only in relation to annual accounts relating to the 2022/23 to 2027/28 financial years.

For Walsall Council the deadline to publish its audited accounts has been pushed back from 31 July 2024 to 30 September 2024.

The Council's accounts are subject to external audit by Laurelin Griffiths for and on behalf of Grant Thornton UK LLP, 17<sup>th</sup> Floor, 103 Colmore Row, Birmingham B3 3AG. Members of the public and local government electors have certain rights in the audit process:

1. Notice is hereby given under Regulation 15(2)(b) of the Accounts and Audit Regulations 2015 (as amended) that from 04 July 2024 to 13 August 2024 (inclusive) between the hours of 9.00am to 4.30pm Monday to Friday any person may on reasonable notice inspect and make copies of the accounts of the Council for the year ended 31 March 2024 and certain related documents (comprising books, deeds, contracts, bills, vouchers and receipts), as stipulated in sections 25 and 26 of the Local Audit and Accountability Act 2014. The accounts and other related documents will be available at the address given below by prior arrangement. Please note a copy of the Council's accounts are available on the Council's website <https://go.walsall.gov.uk/> for any queries please contact Richard Walley by email to [richard.walley@walsall.gov.uk](mailto:richard.walley@walsall.gov.uk)
2. During this period, a local government elector of any area to which the accounts relate, or their representative may question the auditor about the accounts or make an objection to the accounts as set out in sections 26 and 27 of the Local Audit and Accountability Act 2014. Any objection, and the grounds on which it is made, must be sent to the auditor in writing, with a copy to Shaun Darcy at the address given below. Any objection must state the grounds on which the objection is being made and particular of:
  - a. any item of account which is alleged to be contrary to law; and
  - b. any matter in respect of which it is proposed that the auditor could make a public interest report under section 24 of, and paragraph 1 of Schedule 7 to the Local Audit and Accountability Act 2014.

Objections should be addressed to the auditor, Grant Thornton UK LLP at 17<sup>th</sup> Floor, 103 Colmore Row, Birmingham B3 3AG or by email to [laurelin.h.griffiths@uk.gt.com](mailto:laurelin.h.griffiths@uk.gt.com).

A guide to your rights can be found at <https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2015/03/Council-accounts-a-guide-to-your-rights.pdf>

Please note that the accounts published for public rights of inspection are draft unaudited accounts and as such may be subject to change.

Dated: 31 May 2024

Shaun Darcy  
Director – Finance, Corporate Performance and Corporate Landlord (Section 151 Officer)  
Council House  
Walsall  
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