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STATUTORY INSTRUMENTS

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**2020 No. 404**

**LOCAL GOVERNMENT, ENGLAND AND WALES**

**The Accounts and Audit (Coronavirus)  
(Amendment) Regulations 2020**

<i>Made</i>	- - - -	<i>6th April 2020</i>
<i>Laid before Parliament</i>		<i>7th April 2020</i>
<i>Coming into force</i>	- -	<i>30th April 2020</i>

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 32(1)(d) and (e) and 43(2) of the Local Audit and Accountability Act 2014<sup>(1)</sup>.

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 (Coronavirus) (Amendment) Regulations 2020 and come into force on 30th April 2020.

**Amendment of the Accounts and Audit Regulations 2015**

2.—(1) The Accounts and Audit Regulations 2015<sup>(2)</sup> are amended as follows.

(2) In regulation 10—

- (a) at the beginning of paragraph (1), insert “Subject to paragraph (4),”;
- (b) after paragraph (3) insert—

“(4) Paragraph (1) applies in relation to the publication of documents relating to the financial year<sup>(3)</sup> beginning in 2019 as if for “31st July” there were substituted “30th November”.”;

- (c) at the beginning of paragraph (2), insert “Subject to paragraph (5),”;
- (d) after paragraph (4) insert—

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<sup>(1)</sup> 2014 c.2. Sections 32 and 43 applied with modifications by S.I. 2018/639, 2018/640, 2018/648, 2018/649.

<sup>(2)</sup> S.I. 2015/234 applied with modifications by S.I. 2017/469, 2017/470, 2018/930, 2018/1128.

<sup>(3)</sup> See section 3(4) of the Local Audit and Accountability Act 2014 for the definition of “financial year”.

“(5) Paragraph (2)(b) applies in relation to the audit of accounts relating to the financial year beginning in 2019 as if for ““but not later than 31st July” there were substituted ““but not later than 30th November”.”.

(3) In regulation 13—

(a) in paragraph (1), for “Subject to paragraph (3),”, substitute “Subject to paragraphs (3) and (6),”;

(b) after paragraph (5) insert—

“(6) Paragraph (1) applies in relation to the publication of documents relating to the financial year beginning in 2019 as if for “30th September” there were substituted “30th November”.”.

(4) In regulation 15—

(a) at the beginning of paragraph (1), insert “Subject to paragraph (5),”;

(b) after paragraph (4) insert—

“(5) Paragraph (1) applies in relation to accounts relating to the financial year beginning in 2019 as if for from “on such a day” to the end there were substituted “on or before the first working day of September 2020”.”.

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

*Christopher Pincher*

Minister of State

Ministry of Housing, Communities and Local

Government

6th April 2020

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## EXPLANATORY NOTE

*(This note is not part of these Regulations)*

The Accounts and Audit Regulations 2015 (“the 2015 Regulations”) set out detailed requirements on a relevant authority (defined in section 2(1) of the Local Audit and Accountability Act 2014), other than a health service body, in relation to its annual audit and accounting processes.

In anticipation of the potential disruption to relevant authorities caused by the spread of coronavirus, this instrument amends the 2015 Regulations to extend the deadlines for relevant authorities to publish and make available for public inspection, their annual accounts and supporting documents in relation to the financial year beginning on 1st April 2019.

Regulation 2(2) and (3) of this instrument amends regulations 10(1) and 13(1) of the 2015 Regulations. These amendments extend the deadline for relevant authorities to publish their statement of accounts and supporting documents (together with any certificate or opinion of the local auditor) in relation to the financial year beginning on 1st April 2019, to 30th November 2020.

Regulation 2(4) of this instrument amends regulation 15(1) of the 2015 Regulations. This amendment extends the deadline for relevant authorities to commence the period for the exercise of public rights, so that the relevant period must commence on or before the first working day of September in 2020, in relation to the financial year beginning on 1st April 2019.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sector is foreseen.