

## **2015/16 Audit Timetable**

### **Changes to the provision for electors' rights**

Next year, as you may be aware, there is a change in approach to the provision for electors' rights. We will be writing to you in 2016 with full details.

The new regulations are contained within the Accounts and Audit Regulations 2015, which apply for the first time to accounting periods ending 31 March 2016.

The Accounts and Audit Regulations 2015 are available from the website address below:

<http://www.legislation.gov.uk/uksi/2015/234/contents/made>

### **Changes**

- 1) The inspection period must be a single period of 30 working days
- 2) The inspection period must include the first 10 working days of July
- 3) Appointed external auditors no longer have the authority to set an appointed date
- 4) Section 1 of the Annual Return must be approved and published before the first day of the inspection period

The consequences of these changes are that:

Your Responsible Financial Officer must, on behalf of the authority, inform the electorate of the 30 working day period during which electors' rights may be exercised.

The 2015/16 inspection period **must** be:

at the earliest between **Friday 3 June 2016** and **Thursday 14 July 2016**; and  
at the latest between **Friday 1 July 2016** and **Thursday 11 August 2016**.

Section 1 of the Annual Return must be approved by the council before 30 June 2016.

### **What happens next**

We will write to you in March 2016 as in previous years with detailed instructions about the inspection period including:

- 1) a proforma template notice
- 2) suggested dates for your inspection period
- 3) a requested date for submission of the Annual Return to us for review

A difference for 2015/16 is that when you submit your Annual Return and associated documentation to us on the requested date we will also require you to either:

- a) confirm that the dates we have suggested for the inspection period have been adopted; or
- b) inform us of the alternative dates you have selected.

We will request a date for you to submit the completed Annual Return and associated documents to us as we have before. This date may be in May or early June which is before the end of the inspection period, this is to allow us to plan our audit work.

We will send the audited Annual Return back to you after the end of your inspection period, which may be after the 11 August.