

LONDON BOROUGH OF CROYDON

AUDIT OF ACCOUNTS YEAR ENDED 31 MARCH 2025

The Accounts and Audit Regulations 2015 The Accounts and Audit (Amendment) Regulations 2024

The Accounts and Audit Regulations 2015 and Accounts and Audit (Amendment) Regulations 2024 Regulation 9A require the Council to publish its final accountability statements for the financial year ending 31 March 2025 by **27th February 2026**.

Accountability statements include:

- the statement of accounts together with the opinion and any certificate from the local auditor approved in accordance with regulation 9(2)
- the annual governance statement approved in accordance with regulation 6(2)
- the narrative statement prepared in accordance with regulation 8

The Council has now published its accountability statements in their final form, and has therefore fulfilled its statutory duty, as set out above.

Furthermore, Regulation 16(1) of The Accounts and Audit Regulations 2015 stipulates that a statement of the conclusion of the audit should be published, along with the rights of inspection conferred upon local electors.

However, the auditor has not yet been able to issue the certificate of audit due to outstanding matters, and the audit is therefore not yet fully concluded.

The Local Audit and Accountability Act 2014 in Section 25 confers the following rights upon local electors:

1. *A relevant authority other than a health service body must ensure that a local government elector for its area may inspect and make copies of—*
 - a) *the statement of accounts prepared by the authority,*
 - b) *the local auditor's certificate that the audit of the authority's accounts including that statement has been completed,*
 - c) *the local auditor's opinion on the statement of accounts,*
 - d) *any public interest report relating to the authority or an entity connected with it, and*
 - e) *any recommendation relating to the authority or an entity connected with it.*

2. *A relevant authority other than a health service body must ensure that a local government elector for its area may have copies of any document within subsection (1) supplied to the elector at the elector's request on payment of a reasonable sum for each copy.*

3. *The relevant authority must ensure that a local government elector may inspect a document within subsection (1) at all reasonable times and without payment.*

4. *This section applies in relation to a document only if the relevant authority has prepared the document or it has been made available to the authority.*

5. *References in this section to copies of a document include a reference to copies of any part of it.*

If any local elector should wish to exercise these statutory rights as set out above, then they should enquire, during normal office hours, at:

**Bernard Weatherill House
Fell Road
Croydon,
CR0 1EA**