

# West Yorkshire Combined Authority

## Rights to inspect the statement of accounts and accounting records

Sections 25 and 26 of the Local Audit and Accountability Act 2014 ('the Act') and the Local Audit (Public Access to Documents) Act 2017 provide local government electors, journalists and citizens with the right to inspect and make copies of the statement of accounts, accounting records and all documents relating to those records, for the financial year ended 31 March 2020.

## Note for departing from normal practice due to Covid-19

The Ministry of Housing, Communities and Local Government (MHCLG) has confirmed the details of the changes made to the Accounts and Audit Regulations 2015 on 3 April 2020. The Accounts and Audit (Coronavirus) Amendments Regulations 2020 extend the statutory audit deadline for 2019/20 for all local authority bodies from 31 July to 30 November 2020, including removal of the requirement for the public inspection period to include the first 10 working days of June. Instead, local authorities must commence the public inspection period on or before the first working day of September 2020. This notice is within the revised timeline.

The period for the exercise of public rights to inspect accounting records and question or make objections at audit is from **08/06/ 2020 to 17/07/2020**.

The **local auditor for the West Yorkshire Combined Authority** is

Mark Kirkham, [Mark.Kirkham@mazars.co.uk](mailto:Mark.Kirkham@mazars.co.uk)

Mazars LLP, 5th Floor, 3 Wellington Place, Leeds LS1 4AP

During the above period, any person may

- **inspect the Authority's accounting records** for the financial year 2019/20, and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records, and
- **make copies** of all or any part of those records or documents.

Under normal circumstances, You may inspect these documents on any working day during the period between 0900 and 1600 hours at West Yorkshire Combined Authority, Wellington House, 40/50 Wellington Street, Leeds LS1 2DE, if you have given us reasonable notice that you want to do so. However, under the current Covid-19 situation, if you want to inspect the accounting records or other documents, please write to [Finance@westyorks-ca.gov.uk](mailto:Finance@westyorks-ca.gov.uk) (please mark it for attention of the Chief Finance Officer), a suitable arrangement can be organised.

Please note, you are not entitled to inspect or copy any record or document containing information which is protected on the grounds of commercial confidentiality, or contains personal information.

## Rights to question the auditor and to make objections at audit

During the above period, the local auditor must give a local government elector within the West Yorkshire (or their representative) an opportunity to **question the auditor** about the accounting records.

If you want to question the auditor, please contact the auditor at the contact detail given above.

Please note you cannot require any information which is protected on the grounds of commercial confidentiality or contains personal information to be disclosed to you in answer to any question.

During this period you may **make an objection to the local auditor** about any matter in respect of which the auditor could:

- make a public interest report, or
- apply for a declaration that an item of account is unlawful.

Please send any notice of objection directly to the auditor at the contact detail given above. Any objection must be in writing. By law, you must also send a copy of your objection to the Authority, at the contact detail below (please mark it for attention of the Chief Finance Officer).

You must state in your notice of objection:

- the facts on which you rely,
- the grounds on which the objection is being made, and
- so far as is possible, particulars of
  - any item of account which is alleged to be contrary to law; and
  - any matter in respect of which it is proposed that the auditor could make a public interest report.

Angela Taylor

Chief Finance Officer

West Yorkshire Combined Authority

Wellington House,

40/50 Wellington Street,

Leeds LS1 2DE

Email: [Finance@westyorks-ca.gov.uk](mailto:Finance@westyorks-ca.gov.uk)