

## **HERTSMERE BOROUGH COUNCIL**

### **Notice of Public Rights at Audit**

From 1 August 2022 to 12 September 2022, the accounting records and related documents of the Council for the year ended 31 March 2022 will be available for inspection in exercise of the rights of interested persons under section 26 of the Local Audit and Accountability Act 2014 (<http://www.legislation.gov.uk/ukpga/2014/2/contents>).

These rights are as follows:

- to inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records, and
- to make copies of all or any part of those records or documents

Note that section 26 contains prohibitions on inspecting any part of a record or document containing information that is protected on the grounds of commercial confidentiality or that contains personal information.

Any persons wishing to exercise their rights of inspection should initially send a request to the email [statementofaccounts@hertsmere.gov.uk](mailto:statementofaccounts@hertsmere.gov.uk), with details of the records and documents that persons wish to inspect will be requested.

The Council's external auditor is Mr Neil Harris of Ernst Young LLP, 400 Capability Green, Luton, LU1 3LU.

During the inspection period, local electors have the following rights under the 2014 Act:

- to be given the opportunity to question the auditor about the accounting records (or have a representative do so for you) (section 26 of the 2014 Act)
- to make an objection to the auditor which concerns a matter in respect of which the auditor could make a public interest report or could apply for a declaration that an item of account is unlawful (section 27 of the 2014 Act)

Please note that section 27 requires written notice of a proposed objection and the grounds on which it is being made to be sent to the auditor and copied to the Council using the address below.

Written notices must comply with the requirements of regulation 17 of the Accounts and Audit Regulations 2015.

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

Matthew Bunyon  
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