

POLICE AND CRIME COMMISSIONER FOR KENT  
AND  
CHIEF CONSTABLE OF KENT  
Audit of Accounts: Year Ended 31 March 2020  
Public Inspection of Accounts and Right of Challenge

**Changes to Financial Reporting Deadlines for 2019/20**

Accounts and Audit (England) Regulations 2015 sections 10, 14 and 15.

The accounts for the Police and Crime Commissioner for Kent and the Chief Constable of Kent are subject to external audit by Mr M. Hodgson, Ernst & Young LLP, One Cambridge Business Park, Cowley Road, Cambridge CB4 0WZ (Telephone 023 8038 2000). Members of the public and local government electors have certain rights in the audit process:

1. The Ministry of Housing, Communities and Local Government (MHCLG) has confirmed the details of the changes made to the Accounts and Audit Regulations 2015 in a letter to authorities on 3 April 2020. The Accounts and Audit (Coronavirus) Amendments Regulations 2020 (SI 2020/404) extend the statutory audit deadline for 2019/20 for all local authorities, apart from health service bodies.
2. The publication date for audited accounts will move from 31 July to 30 November 2020 for all local authority bodies.
3. To give local authorities more flexibility, the requirement for the public inspection period to include the first 10 working days of June has been removed. Instead, local authorities must commence the public inspection period on or before the first working day of September 2020. This means that accounts that must be confirmed by the responsible finance officer (RFO) must be published by 31 August 2020 at the latest. They may be published earlier. There will be no requirement to wait for a common inspection period. However, the requirements under the Accounts and Audit Regulations 2015 to follow the RFO's confirmation and publication of relevant documents in Regulation 9(1)(b) has not been amended by the new Regulations so local authorities will need to ensure that inspection period follows the confirmation by the RFO.
4. Further update will be provided in the coming weeks / upon completion of Draft Accounts, at which point details of inspection period will be communicated to allow any person interested to inspect and make copies of the draft accounts of the Police and Crime Commissioner for Kent and the Chief Constable of Kent for the year ended 31<sup>st</sup> March 2020.

Dated: 4<sup>th</sup> May 2020

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