

## Public inspection notice 2023 to 2024

### Delayed Publication to 30 June 2024

#### Notice of public rights

- Notice of the commencement of the period for the exercise of public rights.
- Local audit and accountability act 2014 (sections 26 and 27).
- Accounts and audit regulations 2015.
- Regulations 9(1)(b), 14(1), 15(1).

The external audit of the draft statement of accounts for the year ended 31 March 2024 will not be published by 30 September 2024 due to a complex set of factors contributing to prior years audit delays across the sector. Key stakeholders have been discussing with government the most appropriate solution to resolve the significant audit backlog impacting local authorities nationally. In November 2023, it was reported that only five authorities (1%) had published their audited 2022-23 statement of accounts on or before 30 September 2023. The same report confirmed that, as at 30 September 2023, 918 audit opinions had not been issued spanning multiple financial years. As at 31 December 2023, the backlog of outstanding audit opinions stood at 771.

The Council therefore wishes to confirm that it will not be able to publish its audited 2023/24 final statement of accounts in line with the statutory deadline.

The Audit and Governance Committee will meet to consider the results of the 2023/24 audit once the external auditors have completed their work. The audited accounts will be published after the Audit and Governance Committee has considered the external auditor's findings and approved the accounts for publication.

**NOTICE** is given that the draft unaudited Statement of Accounts for the year ended 31 March 2024 are not able to be published on the Council's website on 31 May 2024 and will be delayed until 30 June 2024. The Statement of Accounts may be subject to change after publication.

**NOTICE** is given that from 30 June 2024 to 9 August 2024, between 9.30am and 4.30pm on Mondays to Fridays, any person interested may on reasonable notice inspect and make copies of the accounts and books, deeds, contracts, bills, vouchers,

receipts and other documents relating to them (except where any part of any record or document contains information which is protected on the grounds of commercial confidentiality). The accounts and other documents will be available for inspection at South Cambridgeshire Hall, Cambourne Business Park, Cambourne, Cambridge CB23 6EA

or otherwise by arrangement. Application should be made initially in writing to Peter Maddock S151 Officer and Head of Finance (ref. SoA23/24), South Cambridgeshire Hall, Cambourne Business Park, Cambourne, Cambridge CB23 6EA (telephone 01954 713072)

The Council's accounts are subject to external audit by Andrew Cardoza, FCPFA, Audit Director Public Sector Audit – Midlands & South West, UK Audit, KPMG LLP UK, 1 Snowhill, Snowhill Queensway, Birmingham B4 6GH

Members of the public and local government electors have certain rights in the audit process:

**NOTICE** is given that from 30 June 2024 to 9 August 2024, a local government elector for the area of the Council, or his or her representative, may by prior arrangement ask the auditor questions about the accounts. Please contact the auditor at the address above or [andrew.cardoza@kpmg.co.uk](mailto:andrew.cardoza@kpmg.co.uk) to make arrangements.

**NOTICE** is given that from 30 June 2024 to 9 August 2024, any such elector, may object to the Council's accounts asking that the auditor issue a report in the public interest (under section 27 of the Local Audit and Accountability Act 2014) and/or apply for a declaration that an item in the accounts is contrary to law (under Section 28 of the Local Audit and Accountability Act 2014). Written notice of a proposed objection and the grounds on which it is to be made must be sent to the auditor at the address given above or [andrew.cardoza@kpmg.co.uk](mailto:andrew.cardoza@kpmg.co.uk) and copied to the Council at the address given below.

Dated 15 May 2024

Peter Maddock - S151 Officer and Head of Finance  
South Cambridgeshire Hall,  
Cambourne Business Park, Cambourne, Cambridge

CB23 6EA