



Ministry of Housing,  
Communities &  
Local Government

Max Soule  
*Local Authority Accountability and Oversight*  
Ministry of Housing, Communities and Local  
Government  
Fry Building  
2 Marsham Street  
London SW1P 4DF

All Local Authority Chief Executives in England  
By Email

Email: [local.audit@communities.gov.uk](mailto:local.audit@communities.gov.uk)

[www.gov.uk/mhclg](http://www.gov.uk/mhclg)

22 April 2020

Dear Sir/Madam

### **The Accounts and Audit (Coronavirus)(Amendment) Regulations 2020**

I am writing to inform you that, following the Secretary of State's announcement on 16<sup>th</sup> March of his intention to extend the statutory audit deadlines for 2019/20, we consulted key stakeholders and, following that consultation - and taking into consideration the increasing impact of COVID-19 - it has been decided that:

- The publication date for final, audited, accounts will move from 31 July for Category 1 authorities and 30 September for Category 2 authorities to 30 November 2020 for all local authority bodies.
- To give local authorities more flexibility, the requirement for the public inspection period to include the first 10 working days of June (for Category 1 authorities) and July (for Category 2 authorities) 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 draft accounts must be approved by 31 August 2020 at the latest. However, they may be approved earlier, and we would encourage councils to do so wherever possible, to help manage overall pressure on audit firms towards the end of the year.

Authorities must publish the dates of their public inspection period, and given the removal of the common inspection period and extension of the overall deadlines for this year, it is recommended that all authorities provide public notice on their websites when the public inspection period would usually commence, explaining why they are departing from normal practice for 2019/20 accounts.

The regulations implementing these measures were laid on 7 April and are due to come into force on 30 April 2020. You can find the regulations and supporting documents on the legislation.gov website <http://www.legislation.gov.uk/ukxi/2020/404/contents/made>

In relation to the meetings needed to approve draft and final accounts, separate regulations have been made to enable meetings to be held remotely, and to hold and alter the frequency and occurrence of meetings without the need for further notice. Link follows: <http://www.legislation.gov.uk/ukxi/2020/392/contents/made>

Yours faithfully

**Max Soule**  
**Deputy Director**  
**Local Authority Accountability and Oversight**