# Notice of Delay in Publication of Draft 2024/25 Statement of Accounts and in the Commencement of the Public Inspection Period

Notice issued under Regulation 15 (1A) of the Accounts & Audit Regulations 2015, (S.I. 2015, No. 234, as amended by the Accounts & Audit (Amendment) Regulations 2024, (S.I. 2024, No. 907).

The Accounts and Audit Regulations 2015 require councils to publish their draft annual Statement of Accounts by 30 June 2025.

Under section 26 of the Local Audit and Accountability Act 2014, any persons interested have a right at the audit of the accounts each year 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.

Regulations 14 and 15 of the Accounts and Audit Regulations 2015 (as amended) require that this right (and associated rights) are exercisable over a single period of 30 working days, commencing no later than 01 July 2025.

If these deadlines cannot be met, the council is required to publish a Notice of Delay.

Notice is given that:

1. The Council has not yet published the draft Statement of Accounts for 2024/25 and cannot therefore commence the period for the exercise of public inspection.
2. The Council will publish a draft set of accounts as soon as reasonably practicable, following which the period for the exercise of public inspection will commence.

The council has been unable to meet this requirement due to technical delays in finalising the Statement of Accounts for 2024/25. This follows the introduction of a new ledger system and associated changes to the financial coding structure during the year. These developments have caused significantly increased workload during the implementation: for example, to reconcile transactions between the old and new systems. This has resulted in a delay to the completion of the draft accounts and consequently in the commencement of the public inspection period.

A further notice will be published in due course to set out the public inspection period. This will be issued as soon as the outstanding work on the draft 2024/25 Statement of Accounts has been completed.

Peter Holland

Corporate Resources Director (and s.151 Officer)

Ashfield District Council

30 June 2025