

**NORTH YORKSHIRE POLICE, FIRE & CRIME COMMISSIONER (FIRE & RESCUE AUTHORITY)**

**Changes to the Notice of the Electors' rights in relation to the statement of accounts of the North Yorkshire Police, Fire & Crime Commissioner (Fire and Rescue Authority) for the financial year ended 31 March 2021**

Rights to inspect the statement of accounts and accounting records

Sections 25 and 26 of the Local Audit and Accountability Act 2014 ('the Act') provide local government electors, journalists and citizen journalists with the right to inspect and make copies of the statement of accounts, accounting records and all documents relating to those records, for the financial year ended 31<sup>st</sup> March 2021.

The rights to inspect the accounts and relevant accounting records have been amended as confirmed by the Ministry of Housing and Local Government under the Accounts and Audit (coronavirus) Amendments Regulations 2021 (SI 2021/263).

The amended regulation has moved the publication date of the statutory accounts to 30<sup>th</sup> September 2021. The public inspection period will commence on or before 1 August 2021 and this date will be advertised on the PFCC's website.

Rights to question the auditor and to make objections at audit

Under section 26 of the Act, a local government elector may question the auditor about the accounting records for the financial year ended 31<sup>st</sup> March 2021 and, under section 27 of the Act, a local government elector may make an objection to the auditor which:

- concerns a matter in respect of which the auditor could make a public interest report under section 24 of the Act; or
- concerns an item of account in respect of which the auditor could apply for a declaration that the item is unlawful under section 28 of the Act.

The date that these rights may be exercised have also been amended under the Accounts and Audit (coronavirus) Amendments Regulations 2021 (SI 2021/263) and these will be advertised on the PFCC's website.

Dated: 27<sup>th</sup> May 2021

Michael Porter  
Chief Finance Officer