

Notice

Regulation 16(1) of The Accounts and Audit Regulations 2015 requires the Council to publish (which must include publication on its website) a statement:

- that the audit has been concluded
- that the statement of accounts has been published
- of the rights of inspection conferred in local government electors by section 25 of the Act and the address at which, and the hours during which, those rights may be exercised.

This notice is in relation to the 2021/22 Statement of Accounts and advises that the audit of the Council's 2021/22 Statement of Accounts has in practical terms ended and the Council's external auditor, Grant Thornton has issued his Audit Opinion on the 2021/22 Statement of Accounts. The 2021/22 Statement of Accounts were approved by the Council's Chief Financial Officer and the Audit and Governance Committee on the 15th March 2023.

The external auditor's 2021/22 Audit Opinion which was issued on the 22nd March 2023 is that the Council's 2021/22 Statement of Accounts show a true and fair view and is an unqualified opinion, the highest level of assurance.

The external auditor has stated in his 2021/22 Audit Opinion that:

"We cannot formally conclude the audit and issue an audit certificate for the Folkestone & Hythe District Council for the year ended 31 March 2022 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice until we have completed our consideration of an objection brought to our attention by local authority electors under Section 27 of the Local Audit and Accountability Act 2014.

We are satisfied that this work does not have a material effect on the financial statements."

The audited 2021/22 Statement of Accounts have therefore been published and are available for inspection on the Council's website by clicking on the link <https://www.folkestone-hythe.gov.uk/downloads/file/4242/audited-soa-2021-22-published-accounts>.

As noted in the Auditor's Opinion above an objection has been lodged by local authority electors under Section 27 of the Local Audit and Accountability Act 2014.

Therefore the Council's external auditor cannot formally conclude the audit and issue the audit certificate until any objections have been fully considered.

A notice that the audit has been formally concluded together with the 2021/22 Audit Certificate will be published on the Council's website as soon as the external auditor has considered the objection made under *Section 27 of the Local Audit and Accountability Act 2014*.