

## ISLE OF WIGHT COUNCIL

### AUDIT OF ACCOUNTS YEAR ENDED 31 MARCH 2022 – NOTICE OF PUBLIC RIGHTS

#### Local Audit and Accountability Act 2014, sections 32, 43(2) and 46

#### Accounts and Audit Regulations 2015, regulations 14 and 15 as amended by the Accounts and Audit (Amendment) Regulations 2021

The Council's accounts are subject to external audit by Ernst & Young LLP, Grosvenor House, Grosvenor Square, Southampton, SO15 2BE. Members of the public and local government electors have certain rights in the audit process:

1. From 1 August 2022 to 9 September 2022 (Monday to Thursday between 9.00 am and 5pm, Friday between 9.00 am and 4.30 pm) any person may on reasonable notice inspect the accounts of the Council for the year ended 31 March 2022 and certain related documents (comprising books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records). They may also make copies of the accounts and documents. These rights do not cover documents as provided for in Section 26(4) to 26(6) of the Local Audit and Accountability Act 2014 in relation to commercially confidential and personal information. Any person exercising these rights should give notice of their intention to inspect accounting records by email to [corporate.finance@iow.gov.uk](mailto:corporate.finance@iow.gov.uk).
2. From 1 August 2022 to 9 September 2022 a local government elector for the area of the Council, or his/her representative, may ask the auditor questions about the accounts under the Local Audit and Accountability Act 2014 (section 26(2)). Questions should be sent to the auditor at the address given above or emailed to [HThompson2@uk.ey.com](mailto:HThompson2@uk.ey.com).
3. From 1 August 2022 to 9 September 2022 a local government elector for the area of the Council, or his/her representative, may make objections to the auditor, under Local Audit and Accountability Act 2014 relating to any matter where the auditor could take action under:
  - Section 28 of the Local Audit and Accountability Act 2014, namely, to apply to the court for a declaration that an item in the accounts is contrary to law, and/or
  - Section 24 and paragraph 1 of Schedule 7 of the Local Audit and Accountability Act 2014, namely, to make a report in the public interest.

Written notice of a proposed objection and the grounds on which it is made must be sent to the auditor at the address given above and copied to me at the address given below.

Dated 25 July 2022

Chris Ward  
Director of Finance and Section 151 Officer  
Isle of Wight Council  
County Hall  
Newport  
Isle of Wight  
PO30 1UD

