

London Fire Commissioner

Audit of Accounts Year Ended 31 March 2020

Public Inspection Notice

Local Audit and Accountability Act 2014 Accounts and Audit Regulations 2015 Accounts and Audit (Coronavirus) (Amendment) Regulations 2020

Due to the Coronavirus Pandemic the Secretary of State has given local authorities more flexibility with regard to the requirement for the public inspection period to include the first 10 working days of June. Under the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 this requirement has been removed in relation to annual accounts for financial year 2019-2020. Instead local authorities must commence the public inspection period on or before the first working day of September 2020.

In accordance with the amended regulations:

Notice is given that the unaudited statement of accounts for the year ended 31 March 2020 will be published on the London Fire Commissioner's website on 31 August 2020. The statement of accounts is unaudited and may be subject to change.

The period for the exercise of public inspection rights commences at 9am on the 1 September 2020 and will conclude at 4.00pm on the 12 October 2020.

The London Fire Commissioner's accounts are subject to external audit by Janet Dawson on behalf of Ernst & Young LLP, 1 More London Place, London SE1 2AF. Members of the Public and local government electors have certain rights in the audit process:

- 1) Any person may inspect the accounting records of the London Fire Commissioner for the financial year to 31 March 2020, and certain related documents (comprising books, deeds, contracts, bills, vouchers and receipts) at the address given below. They may also make copies of all or any part of those accounts and documents, except as provided for under section 26 of The Act. (Access to the offices will be subject to Government Coronavirus advice and London Fire Commissioner's policy at the time). Applications should be made initially at the email address Annette.Trigg@london-fire.gov.uk.
- 2) Any rights of objection, inspection and questioning of the auditor conferred by sections 26 and 27 of the Act may only be exercised during the period of inspection as set out above. A local government elector for the area of the London Fire Commissioner, or his/her representative, may make enquiries of the auditor in writing about the accounts. Please contact the auditor at the address given above to make arrangements to ask any questions.
- 3) A local government elector for the area of the London Fire Commissioner, or his/her representative, may (under section 27 of the Act) object to the London Fire Commissioner's accounts. Any written notice of objection given under section 27 of the Act must state the following:

- a) The facts on which the local government elector relies;
 - b) The grounds on which the objection is being made; and
 - c) So far as possible, particulars of -
 - (i) Any item of account which is alleged to be contrary to law; and
 - (ii) Any matter in respect of which it is proposed that the auditor could make a public interest report under section 24 of, and paragraph 1 of Schedule 7 to, the Act.
- 4) Written notice of the proposed objection and the grounds on which it will be made must be sent to the auditor at the address given above and copied to me at the address given below.

Sue Budden
Director of Corporate Services
London Fire Commissioner
Brigade Headquarters, 2nd Floor,
169, Union Street, London SE1 0LL

Dated: 21 August 2020