**Notice of Public Rights at Audit – 2 July 2024**

From 3 July 2024 to 14 August 2024, the accounting records and related documents of Epsom & Ewell Borough Council for the year ended 31 March 2024 will be available for inspection in exercise of the rights of interested persons under section 26 of the Local Audit and Accountability Act 2014.

These rights are as follows:

* 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, and
* to make copies of all or any part of those records or documents

Note that section 26 contains prohibitions on inspecting any part of a record or document containing information that is protected on the grounds of commercial confidentiality or that contains personal information.

Any persons wishing to exercise their rights of inspection should give at least 24 hours’ notice to Sue Emmons (01372 732212 or [semmons@epsom-ewell.gov.uk](mailto:semmons@epsom-ewell.gov.uk)) to arrange a visit. Details will be requested of the records and documents that persons wish to inspect.

The Council’s external auditor is Grant Thornton UK LLP, 30 Finsbury Square, London EC2P 2YU.

During the inspection period, local electors have the following rights under the 2014 Act:

* to be given the opportunity to question the auditor about the accounting records (or have a representative do so for you) (section 26 of the 2014 Act)
* to make an objection to the auditor which concerns a matter in respect of which the auditor could make a public interest report or could apply for a declaration that an item of account is unlawful (section 27 of the 2014 Act)

Note that section 27 requires written notice of a proposed objection and the grounds on which it is being made to be sent to the auditor and copied to the Council. Written notices must comply with the requirements of regulation 17 of the Accounts and Audit Regulations 2015.

Brendan Bradley

Chief Finance Officer (S151)

Epsom & Ewell Borough Council

Town Hall

The Parade

Epsom

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