

# PUBLIC INSPECTION NOTICE

**London Borough of Merton**

**Merton and Sutton Joint Cemetery Board (MSJCB)**

**AUDIT OF STATEMENT OF ACCOUNTS FOR YEAR ENDED 31ST MARCH 2023**

**NOTICE OF PUBLIC RIGHTS**

**LOCAL AUDIT AND ACCOUNTABILITY ACT 2014 and THE ACCOUNTS AND AUDIT REGULATIONS 2015 and THE ACCOUNTS AND AUDIT (CORONAVIRUS) (AMENDMENT) REGULATIONS 2020**

From **Thursday 1 June 2023 to Wednesday 12<sup>th</sup> July 2023**, the accounting records, and related documents of the Council and MSJCB for the year ended 31st March 2023 will be available for inspection in exercise of the rights of interested persons and journalists under section 26 of the Local Audit and Accountability Act 2014. (<http://www.legislation.gov.uk/ukpga/2014/2/contents>).

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.

A guide to public inspection rights can be found at:

<https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2015/03/Council-accounts-a-guide-to-your-rights.pdf>

The accounts can be found on the Council's website at:

<https://www.merton.gov.uk/council-and-local-democracy/finance/statement-of-accounts>

Any persons wishing to exercise their rights of inspection should give at least 24 hours' notice to [Corporate.Accountancy-TAX@merton.gov.uk](mailto:Corporate.Accountancy-TAX@merton.gov.uk) to arrange a visit at a mutually convenient time. Details will be requested of the records and documents that persons wish to inspect.

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.

The Council's external auditor is:

Elizabeth Jackson,  
Ernst & Young LLP,  
Apex Plaza,  
Forbury Road,  
Reading,  
Berkshire RG1 1YE.

Written notices must comply with the requirements of regulation 17 of the Accounts and Audit Regulations 2015

<http://www.legislation.gov.uk/ukxi/2015/234/contents/made>).

Asad Mushtaq  
Executive Director, Finance & Digital  
Corporate Services  
London Borough of Merton  
Merton Civic Centre  
London Road  
Morden SM4 5DX  
Direct Line: 0208 545 3360

\* The Authority reserves the right to charge for making copies

Date: 1<sup>st</sup> June 2023