**SANDWELL METROPOLITAN BOROUGH COUNCIL**

 AUDIT OF ACCOUNTS YEAR ENDED 31 MARCH 2022

PUBLIC INSPECTION PERIOD

The Draft Statement of Accounts and Draft Annual Governance Statement have been published on the Council’s website and are available at:

<https://www.sandwell.gov.uk/downloads/download/263/statement-and-summary-of-accounts>

The Statement of Accounts is unaudited and may be subject to change.

Under Regulation 15(2)(b) of the Accounts and Audit Regulations 2015, from Tuesday 19th December 2023 to Thursday 1st February 2024 any person may inspect and make copies of the accounts and all books, deeds, contracts, bills, vouchers and receipts for the year ended 31 March 2022, as stipulated in Sections 25 and 26 of the Local Audit and Accountability Act 2014, except as provided for in Section 26(4) to 26(10) of the Local Audit and Accountability Act 2014 in relation to commercially confidential or personal information.

The Draft Statement of Accounts, other documents and the Draft Annual Governance will be available for inspection at Sandwell Council House, Oldbury, West Midlands, B69 3BS, by prior arrangement. Please telephone 0121 569 3502 to make an appointment.

During the inspection period which commences on Tuesday 19th December 2023 to Thursday 1st February 2024 a local government elector for any area to which the accounts relate, or their representative, may question the auditor about the accounts, or make an objection to the accounts as set out in section 26 and 27 of the Local Audit and Accountability Act 2014.

Please note Section 27 requires that any objection, and the grounds on which it is being made, must be sent to the auditor in writing and copied to the Director of Finance at the address given above. Any objection must state the grounds on which the objection is being made and particulars of:

1. any item of account which is alleged to be contrary to law; and
2. 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 Local Audit and Accountability Act 2014.

Objections should be addressed to the auditor, Mark Stocks, Grant Thornton UK LLP at Colmore Plaza, 20 Colmore Circus, Birmingham B4 6AT.

A guide to your 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>

Brendan Arnold

Director of Finance

18th December 2023