

ASHFORD BOROUGH COUNCIL

Notice of public rights – for the accounts ended 31 March 2025

The Accounts and Audit Regulations 2015

Local Audit and Accountability Act 2014

Under Regulation 16(1) of The Accounts and Audit Regulations 2015 the Council is required to publish a statement:

- that the audit has been concluded
- that the statement of accounts has been published
- of the rights of inspection conferred in local government electors by section 25 of the Local Audit and Accountability Act 2014 and the address at which, and the hours during which, those rights may be exercised.

The accounts have not been fully completed and a disclaimer of opinion has been issued, this was necessary to deliver an opinion prior to the backstop date of 27 February 2026.

The audit will not be formally completed until a certificate for the 2024/25 audit is provided accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice. However there is still a remaining objection to the 2022/23 accounts which was raised by a local authority elector under section 27 of the Local Audit and Accountability Act 2014. Until this objection is investigated the certificate cannot be issued, Grant Thornton have confirmed that the nature of the objection will not present a material implication for the accounts.

However, a local government elector for any area to which the accounts relate may inspect and make copies of:

- the statement of accounts prepared by the authority
- the auditor's opinion on the statement of accounts

The Statement of Accounts is available for inspection by any local government elector for the area at International House, Dover Place, Ashford, Kent TN23 1HU, by prior arrangement with the Head of Finance between 10am and 4pm. The accounts can also be found at <https://www.ashford.gov.uk/transparency/expenditure/budgeting-and-statement-of-accounts/>

A guide to your rights can be found at <https://www.nao.org.uk/insights/local-authority-accounts-a-guide-to-your-rights/>

Mr B Lockwood Deputy
Chief Executive International House,
Dover Place Ashford, Kent
TN23 1HU
Date: 27 February 2026