

**WEST BERKSHIRE COUNCIL**  
**AUDIT OF ACCOUNTS YEAR ENDED 31st MARCH 2018**  
**Local Audit and Accountability Act 2014, Sections 26-27**  
**Accounts and Audit Regulations 2015, Regulations 14 & 15**

The Council's accounts are subject to external audit by Ian Pennington, for and on behalf of KPMG LLP, Public Sector Audit, 3 Assembly Square, Britannia Quay, Cardiff Bay, CF10 4AX. Members of the public and local government electors have certain rights in the audit process:

1. From Friday 1<sup>st</sup> June 2018 to Thursday 12<sup>th</sup> July 2018 between 9am and 5pm any person may inspect the accounts of the Council for the year ended 31st March 2018 and certain related documents (comprising books, deeds, contracts, bills, vouchers and receipts) at the address given below. They may also make copies of the accounts and documents.

2. From Friday 1<sup>st</sup> June 2018 to Thursday 12<sup>th</sup> July between 9am and 5pm, a local government elector for the area of the Council, or his/her representative, may ask the auditor questions about the accounts. Please contact the auditor at the address given above to make arrangements to ask any questions.

3. From Friday 1<sup>st</sup> June 2018 to Thursday 12<sup>th</sup> July August between 9am and 5pm, a local government elector for the area of the Council, or his/her representative, may object to the Council's accounts asking that the auditor issue a report in the public interest (under section 27 of the Local Audit & Accountability Act 2014) and/or apply to the court for a declaration that an item in the accounts is contrary to law (under section 26 of the Local Audit & Accountability Act 2014). Written notice of a proposed objection and the grounds on which it is made must be sent to the auditor at the address given above and copied to me at the address given below.

A full set of the draft financial statements can also be found on the Councils website.

**Dated 31<sup>st</sup> May 2018**

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