


Appendix C – Revised timeline for approving the Annual Governance Statement

In April 2020 the Ministry of Housing, Communities and Local Government wrote to local authority chief executives to inform them that the publication date for final, audited, accounts will move from 31 July to 30 November 2020. This was set in the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020. The diagram, below, illustrates the revised timetable for approving the Annual Governance Statement.

Timeline:	Financial Year (2019/2020)	1st June	31st July	30th November
				
Usual practice	Evidence documented for the Annual Governance Statement and the Local Code of Governance	Draft and unaudited Statement of Accounts (including Annual Governance Statement) published on website.	Publish Statement of Accounts (including Annual Governance Statement) with External Audit Opinion	
Revised regulations				Publish Statement of Accounts (including Annual Governance Statement) with External Audit Opinion