

**Brentwood Borough Council**  
**Audit of accounts for year ended 31 March 2024**  
**Notice of the Commencement of the Period for the Exercise of Public Rights**

***The Local Audit and Accountability Act 2014***  
***The Accounts and Audit Regulations 2015***

The Council's accounts for the year ended 31 March 2024 are subject to external audit by: Ernst & Young LLP, 400 Capability Green, Luton LU1 3LU.

Members of the public and local government electors have certain rights in the audit process. The period of exercise of public rights commences at 9.00am on Thursday 14 November 2024 and will conclude at 4.30pm on Tuesday 31 December 2024.

- 1) Any person may inspect the accounting records of the Council for the year ended 31 March 2024, and certain related documents (comprising books, deeds, contracts, bills, vouchers, receipts and other documents). They may also make copies of all or any part of those records or documents. The documents will be available between 9.00am and 4.30pm (Monday to Friday). Any persons wishing to exercise their rights of inspection should contact the Corporate Finance Department by email ([carrie.cox@brentwood.rochford.gov.uk](mailto:carrie.cox@brentwood.rochford.gov.uk)) to make an appointment, giving a minimum of 24 hours' notice.

(Section 26 of the Local Audit and Accountability Act 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).

- 2) A local government elector for the area of the Council, or his/her representative, may ask the auditor questions about the accounts (under section 26 of the Local Audit and Accountability Act 2014). Any person wishing to exercise this right should contact the external auditor at the address given above to make arrangements to ask questions.
- 3) 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 public interest report (under section 27 of the Local Audit and Accountability Act 2014) and/or apply to a court for a declaration that an item of account is unlawful (under section 28 of the Local Audit and 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 the Council at the address shown below.

The unaudited statement of accounts for the year ended 31 March 2024 can be accessed via the link below.

13 November 2024

David Dickenson, Strategic Director, Brentwood Borough Council