

## **Notice of Audit of Accounts 2025-26**

**Audit of Accounts year ended 31 March 26**

**Notice of Public Rights**

**Local Audit and Accountability Act 2014**

**Accounts and Audit Regulations 2015**

**Accounts and Audit (Amendment) Regulations 2024**

Notice is given that from Tuesday 30 June 2026 to Monday 10 August 2026 between 10.00am and 4.00pm any person may inspect the accounting records of the Council for the financial year to 31 March 2026 and certain related documents (comprising books, deeds, contracts, bills, vouchers and receipts), except as provided for in section 26 (4) to 26 (6) of the Local Audit and Accountability Act 2014 in relation to commercially confidential and personal information. They may also make copies of the accounts, narrative statement, annual Governance statement and documents.

From Tuesday 30 June 2026 to Monday 10 August 2026, at the request of a local government elector, the Auditor must give the elector or any representative of the elector an opportunity to question the Auditor about the accounting records of the Council. Questions may be received at the Town Hall, Bolton by arrangement with the auditor, Daniel Watson, for and on behalf of Forvis Mazars LLP, One, St Peter's Square, Manchester, M2 3DE, telephone 0161 238 9248, to whom requests for this purpose should be addressed.

From Tuesday 30 June 2026 to Monday 10 August 2026 a local government elector for the area of the Council or his/her representative may object to the Council's accounts as set out in sections 26 and 27 of the Local Audit and Accountability Act 2014. Written notice of the proposed objection and the grounds on which it will be made must be sent to the auditor at the address given above and also copied to the Council at the address given below. Any objection must state the grounds on which the objection is being made and particulars of:

- a) Section 28 of the Local Audit and Accountability Act 2014 namely to apply to the court for a declaration that an item in the accounts is contrary to law; and/or
- b) 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.

A copy of this notice must be sent to Bolton Council for the attention of the Borough Treasurer, Town Hall, Bolton, BL1 1RX.

A copy of the pre-audited accounts can be viewed on the Council's website under [Statement of accounts – Bolton Council](#)