



1 June 2020

Please note that, in accordance with the [22nd April 2020 letter](#) from the Ministry of Housing, Communities & Local Government, the statutory audit deadlines for the 2019/20 financial year have been amended to reflect the impact of the COVID-19 pandemic.

[The Accounts and Audit \(Coronavirus\) \(Amendment\) Regulations 2020](#) state that

- The publication date for final, audited, accounts will move from 31 July for Category 1 authorities and 30 September for Category 2 authorities to 30 November 2020 for all local authority bodies.
- To give local authorities more flexibility, the requirement for the public inspection period to include the first 10 working days of June (for Category 1 authorities) and July (for Category 2 authorities) has been removed. Instead local authorities must commence the public inspection period on or before the first working day of September 2020

Based on current Government guidance, the inspection period for both the Liverpool City Region Combined Authority and Merseytravel will begin on Tuesday 1st September 2020. This date may change in the event of subsequent Government advice.

In accordance with the legislation, a notice will be published on this website when the inspection period begins.