Portsmouth City Council

AUDIT OF ACCOUNTS YEAR ENDED 31 MARCH 2025

Notice of the Electors' Rights in Relation to the Statement of Accounts of Portsmouth City Council for the Financial Year Ended 31 March 2025 as set out in the Local Audit and Accountability Act 2014, The Accounts and Audit Regulations 2015 and the Local Audit (Public Access to Documents) Act 2017.

The City Council's accounts are subject to external audit by Ernst & Young LLP of Grosvenor House, Grosvenor Square, Southampton, SO15 2BE. Members of the public and local government electors have certain rights set out in statute in respect of the accounts and audit process:

Rights to inspect the statement of accounts and accounting records

Sections 25 and 26 of the Local Audit and Accountability Act 2014 ('the Act') and the Local Audit (Public Access to Documents) Act 2017 provide local government electors, journalists and citizen journalists with the right to inspect and make copies of the statement of accounts, accounting records and all documents relating to those records, for the financial year ended 31 March 2025.

These rights may be exercised 21 July 2025 to 1 September 2025 between the hours of 9:00am and 5:00pm. During this period, any person may inspect the accounts of the City Council for the year ended 31 March 2025 along with certain related documentation (comprising books, deeds, contracts, bills, vouchers and receipts and other documents relating to those records) at the address given below. They may also make copies of the accounts and related documents.

Any person wishing to exercise these rights should give notice of their intention to inspect the accounting records and other documents by email to hfstecfin@portsmouthcc.gov.uk or telephone Richard Webb on 023 9284 1203.

These rights do not cover documents containing personal information, or documents that would prejudice commercial confidentiality where there is no overriding public interest in favour of their disclosure.

Rights to question the auditor and to make objections at audit

Under section 26 of the Local Audit and Accountability Act 2014, a local government elector, or any representative of an elector, may question the auditor about the accounting records.

Furthermore, under section 27 of the Local Audit and Accountability Act 2014, a local government elector for the area of the City Council, or his/her representative, may make an objection to the auditor which:

- concerns a matter in respect of which the auditor could make a public interest report under section 24 (schedule 7) of the Local Audit and Accountability Act 2014
- concerns an item of account in respect of which the auditor could apply for a declaration that the item is contrary to the law under section 28 of the Local Audit and Accountability Act 2014

These rights may be exercised from 21 July 2025 to 1 September 2025.

Any requests to question the auditor and any proposed objections must be made in writing to the auditor (Mr Andrew Brittain, Partner, Ernst & Young LLP) at the address given above and copied to me at the address given below.

Dated 25 June 2025

Chris Ward

Director of Finance and Resources (Section 151 Officer)

Portsmouth City Council Civic Offices Guildhall Square Portsmouth, PO1 2AR