

**Gloucester City Council**  
**Audit of Accounts for Year Ended 31 March 2026**  
**NOTICE OF THE DATE OF COMMENCEMENT OF PERIOD FOR THE**  
**EXERCISE OF PUBLIC RIGHTS**

LOCAL AUDIT AND ACCOUNTABILITY ACT 2014  
THE ACCOUNTS AND AUDIT REGULATIONS 2015  
THE ACCOUNTS AND AUDIT REGULATIONS 2021  
THE ACCOUNTS AND AUDIT (AMENDMENT) REGULATIONS 2022

NOTICE is given that the unaudited statement of accounts for the year ended 31 March 2026 will be published on the Council's website at [www.gloucester.gov.uk](http://www.gloucester.gov.uk). The statement of accounts is unaudited and may be subject to change.

The Council's accounts are subject to external audit by the Auditor Mr Hassan Rohimun for and on behalf of Ernst & Young LLP, 2 St Peters Square, Manchester, M2 3EY, and any questions and notices of objection should be sent to this address.

Members of the public and local government electors have certain rights in the audit process:

1. From 01 July to 11 August 2026 Mondays to Fridays inclusive between 9.00 a.m. and 5.00 p.m., any person interested may inspect and make copies of the accounts of Gloucester City Council for the year ended 31 March 2026, together with all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records, 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. Applications to inspect the accounts should be made to Alison Turner, Head of Finance and Resources, Gloucester City Council, Eastgate Management Suite, Eastgate Street, Gloucester, GL1 1PA / Telephone: 01452 396422 / Email: [alison.turner@gloucester.gov.uk](mailto:alison.turner@gloucester.gov.uk).
2. From 01 July to 11 August 2026, the Auditor, at the request of a local government elector for the Council's area, will give the elector or a representative an opportunity to question him about the accounts. Any such elector may make objections to the Auditor, under section 27 of the Local Audit and Accountability Act 2014, relating to any matter where the Auditor could take action under:
  - 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
  - Section 24 and paragraph 1 of Schedule 7 of the Local Audit and Accountability Act 2014, namely, to make a public interest report.
3. No objection may be made unless the Auditor has previously received written notice of the proposed objection at the address given above, specifying the facts on which the objector relies, the grounds on which the objection is being made and, so far as is possible, the particulars of any item of account which is alleged to be contrary to law together with any matter in respect of which it is proposed that the Auditor could make a public interest report. A copy of that written notice must also be sent to the Council at the address above.

Alison Turner CPFA  
Head of Finance & Resources (Section 151 Officer)