

OFFICIAL

POSTPONEMENT NOTICE

ACCOUNTS FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

The Local Authority Accounting (Scotland) Regulations 2014 require local government bodies to submit the Annual Accounts (abstract of accounts) to the auditor no later than 30th June and for those unaudited accounts to be published on the website of the authority. Glasgow City Council has decided to postpone complying with this duty as it would impede the Council's ability to take effective action to prevent, protect against, delay or otherwise control the incidence or transmission of coronavirus. This decision has been made using powers contained in the Coronavirus (Scotland) Act 2020.

The unaudited accounts will be published as soon as reasonably practicable. The council initially aimed to have unaudited accounts published no later than 3 August 2020 but this has not proved possible and has revised the publication date to no later than 31 August 2020.

In light of this postponement the Council or committee whose remit includes audit or governance functions will consider the unaudited accounts no later than 2 month after publishing unaudited accounts.

The public has the right to inspect the unaudited accounts and associated documents. Due to the postponement of the publication of the unaudited accounts the inspection period will also be postponed until immediately following the publication of the unaudited accounts. A separate notice will be issued to advise the inspection period.

These provisions will apply to the following entities:

- GLASGOW CITY COUNCIL
- WEST OF SCOTLAND ARCHAEOLOGY SERVICE
- WEST OF SCOTLAND EUROPEAN FORUM

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