

Statutory Document No. 2020/0164



Audit Act 2006

CORONAVIRUS INSPECTION TIMETABLE DIRECTION ORDER 2020¹

<i>Laid before Tynwald:</i>	<i>21st July 2020</i>
<i>Made:</i>	<i>10th June 2020</i>
<i>Coming into Operation:</i>	<i>23 July 2020</i>

The Treasury makes the following Order under section 13 of the Audit Act 2006.

1 Title

This Order is the CORONAVIRUS INSPECTION TIMETABLE DIRECTION ORDER 2020.

2 Commencement

This Order comes into operation on 23 July 2020.

3 Interpretation and application

In this Order -

- (1) “**the Act**” means the Audit Act 2006.
- (2) “**the principal Regulations**” means the Accounts and Audit Regulations 2018¹.
- (3) “**accounts**” means the accounts of a body in respect of any period commencing on 1st April 2019.
- (4) “**specified body**” means a body whose accounts are required to be audited in accordance with the Act.

4 Statutory Dates for Accounts and Inspection Reports

- (1) The Manx Utilities Authority and the Isle of Man Post Office must secure that their accounts are prepared in accordance with the principal Regulations, as soon as practical after the end of the period, and in any case not later than the 30 September 2020.

¹ SD2018/0053

- (2) All other specified bodies must secure that their accounts are prepared in accordance with the principal Regulations, as soon as practical after the end of the period, and in any case not later than the 31 October 2020.
- (3) For the accounts of the Manx Utilities Authority and the Isle of Man Post Office, the date by which the inspector must comply with section 6(4)(b) of the Act (deadline for delivery of report) is 31 December 2020.
- (4) For the accounts of all other specified bodies, the date by which the inspector must comply with section 6(4)(b) of the Act (deadline for delivery of report) is 31 January 2021.

MADE 10TH JUNE 2020

ENDNOTES

Table of Endnote References

¹ The format of this legislation has been changed as provided for under section 75 of, and paragraph 2 of Schedule 1 to, the Legislation Act 2015. The changes have been approved by the Attorney General after consultation with the Clerk of Tynwald as required by section 76 of the Legislation Act 2015.