

SANDWELL METROPOLITAN BOROUGH COUNCIL
AUDIT OF ACCOUNTS YEAR ENDED 31 MARCH 2026
PUBLIC INSPECTION PERIOD

The Draft Statement of Accounts has been published on the Council's website and are available at: [Statement and summary of accounts | Sandwell Council](#)
The Statement of Accounts is unaudited and may be subject to change.

Under the Accounts and Audit Regulations 2015, the period for the exercise of public rights to inspect the 2025/26 accounts and related documents, based on an accounts completion date of 30 June 2026, includes the first 10 working days of July 2026. Accordingly, the inspection period will be from 1 July 2026 to 11 August 2026.

Any interested person may inspect and make copies of the accounts and all books, deeds, contracts, bills, vouchers, receipts and other related documents for the financial year ended 31 March 2026 by appointment between the hours of 10.00am and 4.00pm on weekdays during the period 1 July 2026 to 11 August 2026.

The Draft Statement of Accounts and related documents, including the Draft Annual Governance Statement, will be available for inspection at:

Sandwell Council House
Oldbury
West Midlands
B69 3BS

Please telephone 0121 569 3502 to make an appointment.

During the inspection period which commences on 1 July 2026 and end on 11 August 2026; a local government elector for any area to which the accounts relate, or their representative, may question the auditor about the accounts, or make an objection to the accounts as set out in section 26 and 27 of the Local Audit and Accountability Act 2014.

Please note Section 27 requires that any objection, and the grounds on which it is being made, must be sent to the auditor in writing and copied to the Executive Director of Finance and Transformation at the address given above. Any objection must state the grounds on which the objection is being made and particulars of:

- i) any item of account which is alleged to be contrary to law; and
- ii) any matter in respect of which it is proposed that the auditor could make a public interest report under section 24 of, and paragraph 1 of Schedule 7 to, the Local Audit and Accountability Act 2014.

Any question or objection should be sent to the auditor at the address below, from 1 July to 11 August 2026:

Andrew Smith
Grant Thornton UK LLP
17th Floor
103 Colmore Row
Birmingham
B3 3AG

A guide to your rights can be found at <https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2015/03/Council-accounts-a-guide-to-your-rights.pdf>

Alex Thompson
Executive Director – Finance and Transformation
30 June 2026