

Notification of a delay to the publication of the audited statement of accounts for 2022-23

The Accounts and Audit Regulations 2015

The Accounts and Audit (Amendment) Regulations 2022

Under section 10 of the Accounts and Audit Regulations 2015, the Council is required to publish its annual Statement of Accounts by 31 July each year. The publishing deadline has been extended for 2022/23 to 30 September 2023. If the audit has not concluded by 30 September, the Council is required to publish the reasons for this under Section 10.2a of the Regulations.

The external audit of the draft statement of accounts for the year ended 31 March 2023 has not yet been completed by our external auditors, EY LLP, due to the complex set of factors contributing to audit delays across the sector. This situation is allowed for by Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015. (See attached link: [The Accounts and Audit Regulations 2015 \(legislation.gov.uk\)](#)). Therefore, this notification explains, as per paragraph (2a), that we are not yet able to publish our audited 2022/23 final statement of accounts in line with deadline of 30th September 2023, as per paragraph (1). The Audit Committee will consider the results of the 2022/23 audit, after which we will publish the final audited accounts.

The latest draft Statement of Accounts for the year ended 31 March 2023 is available on the Council's website, subject to conclusion of the audit.

Carolyn Martlew

Head of Corporate Finance and Chief Finance Officer (S151)

30 September 2023