

ACCOUNTS AND AUDIT (ENGLAND & WALES) REGULATIONS 2015 NOTICE

*Publication of accounts*

*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 Statement of Accounts includes the Council's Annual Governance Statement and any audit opinion given by the external auditors at this date.*

*If the audit has not concluded by 30 November the Council is required to publish the reasons for this under Section 10.2a of the Regulations.*

*The Council's external auditor Grant Thornton are pleased to be able to advise that the audit of the Council's financial statements for the year ending 31 March 2022 has been completed and a copy of the auditor's report is included in the statement of accounts that can be found on the Council's web site.*

*As at 30 November, the Council's external auditor, Grant Thornton, has not yet been able to conclude the audit and issue a certificate of completion of the audit at this time because they:*

- 1) are required to issue a report on the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources. This work has not been completed because they have applied the special provisions in the National Audit Office's guidance for auditors (in Auditor Guidance Note 03) and will be completing this work to a later timescale. They plan to complete this work and issue their Auditor's Annual Report by 31 January 2023, which is within three months of the date of the opinion on the financial statements, as permitted under the special provisions in AGN 03.*
- 2) cannot formally conclude the audit and issue an audit certificate until they have completed the work necessary to issue the Council's Whole of Government Accounts (WGA) Component Assurance statement for the year ended 31 March 2022.*

*The Council's Audit Committee, on 17<sup>th</sup> November 2022 was formally advised of this matter.*