



ACCOUNTS AND AUDIT REGULATIONS 2015 NOTICE PUBLICATION OF AUDITED ACCOUNTS

The Accounts and Audit (Amendment) Regulations 2022 require that the audited accounts and opinion are published by 30 November 2022.

The Council's Audit (Approval of Statement of Accounts) Committee met on 29th November 2022 and approved the accounts, subject to the finalisation of the work by our external auditors (Grant Thornton) to issue their audit opinion.

The external audit work has been delayed for a number of reason including:

- Key staff absences due to sickness and annual leave within both the audit and finance team;
- Challenges obtaining appropriate responses and evidence from the external valuer associated with the Property, Plant and Equipment and Investment Property Valuations.

The Council takes pride in ensuring the accounts are produced to a high standard and published in line with the statutory deadlines, if not before. The Council will publish a final set of accounts as soon as the audit is concluded, and the audit opinion is issued.

This notice of delayed audit is being published in accordance with Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015.

Dated this 30th day of November 2022

Sal Khan CPFA
Head of Service