**Notice of Delay to Publication of the Unaudited Draft Statement of Accounts 2023/24**

**Accounts and Audit Regulations 2015 – Regulation 9A(9)**

The Accounts and Audit Regulations 2015, as recently amended, require local bodies to publish audited accounts (specifically, their accountability statements, defined in regulation 9A(9), which includes the audit opinion) by statutory backstop dates. To help clear the backlog, the Regulations include a backstop of 13 December 2024 for financial years up-to-and-including 2022/23. Where auditors have been unable to complete audits, they will issue a disclaimed or modified audit opinion.

The Accounts and Audit (England) Regulations 2015, as recently amended, require the council to publish the unaudited Statement of Accounts for the financial year ending 31st March 2024 by the 17th January 2025. This deadline was not met for 2023-24 due to the impact of the 2021/2022 & 2022/23 accounts not being signed off which created challenges particularly with capacity in the accountancy team, along with this there was a late change of External Auditors for 2023-24.

Work is in progress to consolidate the draft accounts for 2023/24 as a priority and produce the statements, once complete this will be followed by the period for the exercise of public inspection to commence. A further notice will be published in due course setting out the public inspection period as soon as the draft 2023/24 Statement of Accounts has been finalised.

Alison Turner CPFA

Head of Finance & Resources (Chief Financial Officer)

30 June 2025