

Statement of Accounts 2021/22 – Notice of Delayed Publication

External audit of accounts: year ended 31 March 2022

Publication of Wyre Council 2021/22 Statement of Accounts and Audit Opinion

The Accounts and Audit (England) Regulations 2015 – Regulation 10, as amended by The Accounts and Audit (Amendment) Regulations 2021

The audit of the draft statement of accounts for the year ended 31 March 2022 for Wyre Council has not yet been completed by the external auditors, Deloitte LLP. The Accounts and Audit (Amendment) Regulations 2021 require that the audited accounts and opinion are published by 30 September 2022.

The delay has arisen due to a combination of factors:

- the outstanding audit and approval of the 2020/21 statement of accounts;
- the continued inherent complexity and disclosure requirements of Local Government financial reporting, including amendments to the accounting treatment of infrastructure assets; and
- resource capacity on the part of the external auditors, Deloitte LLP.

The Council is continuing to work closely with the audit team as they undertake their work. In line with the Accounts and Audit Regulations 2015, the Council has published a set of draft accounts. The Council will publish a final set of accounts as soon as the audit is concluded, and the Audit Report (ISA 260) issued.

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

Clare James (CPFA)

Corporate Director Resources (s151 Officer)

30 September 2022