

## **Notice of delay to publication of audited Statement of Accounts for 2022/23**

Under the Accounts and Audit Regulations 2015 (as amended), the Authority is required to publish its audited 2022/23 Statement of Accounts on or before 30 September 2023.

The Authority has been unable to meet this requirement as the external audit of the draft statement of accounts for the year ended 31 March 2023 has not yet been completed by our external auditor, 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 30 September 2023, as per paragraph (1).

The Audit Committee will consider the results of the 2022/23 audit, after which the Authority will publish the final audited Statement of Accounts. The audited 2022/23 Statement of Accounts will be published as soon as reasonably practicable after the auditors conclude their audit.