

Publication of the audited 2020/21 Statement of Accounts

The external audit of the draft statement of accounts for the year ended 31 March 2021 has not yet been completed by the council's external auditors, EY LLP, due to additional work required to meet the requirements of ISA540 (revised) on auditing accounting estimates which impact the net pension liability and property valuation disclosures in the financial statement. This situation is allowed for by Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015. (See attached link: <http://www.legislation.gov.uk/uksi/2015/234/regulation/10/made>). Therefore this notification explains, as per paragraph (2a), that the council is not yet able to publish the audited 2020/21 final statement of accounts in line with deadline of 30th September 2021, as per paragraph (1). The audit committee will consider the results of the 2020/21 audit at its meeting on 6 December 2021, after which the final audited accounts will be published.

Chris Ward

Director of Finance and Section 151 officer

Date: 27 September 2021