

## **Notice of Delay in Publication of Unaudited 2022/23 Statement of Accounts and in the Commencement of the Public Inspection Period**

Under section 10 of the Accounts and Audit Regulations 2015, the council is required to publish its draft annual Statement of Accounts by 31 May each year.

Under section 26 of the Local Audit and Accountability Act 2014, any persons interested have a right at the audit of the accounts each year to inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records.

Regulations 14 and 15 of the Accounts and Audit Regulations 2015 (as amended) require that this right (and associated rights) are exercisable over a single period of 30 working days, commencing no later than 1st June 2023. If this deadline cannot be met, the council is required to publish a notice of delay.

Notice is given that:

- 1) The Council has not yet published the draft Statement of Accounts for 2022/23 and commenced the period for the exercise of public inspection.
- 2) The Council will publish a draft set of accounts as soon as reasonably practicable, following which the period for the exercise of public inspection will commence. The council has been unable to meet this requirement due to delays in preparing and finalising the Statement of Accounts for 2020/21 and 2021/22 and whilst these accounts have now been audited and were published in March 2023. These have caused resourcing challenges in 2022-23 resulting in a delay to the completion of the 2022-23 draft accounts and consequently in the commencement of the public inspection period.

A further notice will be published in due course setting out the public inspection period as soon as the draft 2022/23 Statement of Accounts have been finalised.

Dated 31 May 2023

**Lydia Morrison, Interim Director of Corporate Services and S151 Officer**