

## Accounts and Audit Opinion

The Accounts and Audit (England) Regulations 2015 – Regulation 10, as Amended By the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020

The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 require that the audited accounts and opinion is published by 30 November 2020. As at 30 November, the Council's external auditor, Deloitte, has not yet concluded the audit.

As with Authorities nationally the delay has arisen due to a combination of factors, including the increased assurance work that auditors are required to carry out nationally with respect to pensions and asset valuations, the impact of Covid-19 on both the complexity of the audit and pace at which it can be completed, the inherent complexity of the Council's 2019/20 statement of accounts.

The Council is continuing to work closely with the audit team as they complete 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 issued.

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

Andrew Cummings

Strategic Director of Resources