

WEST BERKSHIRE COUNCIL

EXTERNAL AUDIT OF ACCOUNTS: YEAR ENDED 31 MARCH 2022

**Publication of West Berkshire Council Statement of Accounts and Audit
Opinion**

The Accounts and Audit (England) Regulations 2015 – Regulation 10

As Amended By

The Accounts and Audit (Amendment) Regulations 2022

The Accounts and Audit (Amendment) Regulations 2022 require that the audited accounts and opinion is published by 30 November 2022. As at 30 November 2022, the Council's external auditor, Grant Thornton UK LLP, has not yet concluded the audit.

The delay has arisen due to a number of factors, these including:

- the impact of Covid-19 on both the complexity of the audit and pace at which it can be completed; and
- the increased assurance work that auditors are required to carry out nationally with respect to pensions and asset valuations.

The Council is continuing to work closely with the external audit team as they complete their work. In accordance with the Accounts and Audit Regulations 2015, the Council has published a draft Statement of Accounts. The Council will publish a final Statement of Accounts as soon as the audit is concluded, and once the Audit Report has been issued.

This notice of delayed audit is being published in accordance with Regulation 10, Paragraph (2a) of the Accounts and Audit Regulations 2015. The detail disclosed at the following link:

<http://www.legislation.gov.uk/uksi/2015/234/regulation/10/made>