

Notice for Publication on the Council's Website

**WARWICKSHIRE COUNTY COUNCIL
EXTERNAL AUDIT OF ACCOUNTS: YEAR ENDED 31 MARCH 2022
Publication of Warwickshire County 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 2021**

The audit of the draft statement of accounts for the year ended 31 March 2022 for Warwickshire County Council has not yet been completed by the external auditors, Grant Thornton UK LLP. The Accounts and Audit (Amendment) Regulations 2021 require that the audited accounts and opinion is published by 30 November 2022.

The delay has arisen due to a combination of factors, comprising the following:

- awaiting the issuing of a statutory instrument, by Government, setting out the required approach for accounting for infrastructure assets; and
- the capacity in the audit market to complete the level increased assurance work auditors are required to carry out nationally with respect to key risk areas such as pensions and asset valuations, whilst still dealing with the backlog of audits across the sector from previous years that are yet to be completed.

The audit and issue of the audit opinion is expected to conclude during Spring 2022 after which the statement of accounts and audit opinion will be published as soon as is reasonably practicable.

Therefore, this notice of delayed audit is being published in accordance with 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>

Warwickshire County Council's Audit and Standards Committee, on 3 November 2022, was formally advised of this matter. The latest draft Statement of Accounts for the year ended 31 March 2022 is available on the Council's website. The Council will publish a final set of accounts as soon as the audit is concluded, the accounts have been formally approved and the Audit Report issued.