

**WORCESTERSHIRE
COUNTY COUNCIL**

2023/24 DELAY OF AUDITED STATEMENT OF ACCOUNTS

AUDIT OF ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

The Accounts and Audit (Amendment) Regulations 2024
The Accounts and Audit Regulations 2015
Local Audit and Accountability Act 2014

Regulation 10(2) of The Accounts and Audit Regulations 2015 states where an audit of accounts has not been concluded before the date specified an authority must:

a) publish (which must include publication on the authority's website) as soon as reasonably practicable on or after that date a notice stating that it has not been able to publish the statement of accounts and its reasons for this; and

b) comply with regulation 10(1) as if "but not later than 30 September of the financial year immediately following the end of the financial year to which the statement relates" there were substituted "as soon as reasonably practicable after the receipt of any report from the auditor which contains the auditor's final findings from the auditor which is issued before the conclusion of the audit".

At this time the Council is unable to issue an audited statement of accounts for 2023/24 together with any certificate or opinion in accordance with section 20(2) of the Act for the following reasons:

- The 2023/24 Statement of Accounts audit is yet to be concluded due the audit only commencing in August 2024.

We will publish the 2023/24 Audited Statement of Accounts as soon as our External Auditor (Grant Thornton UK LLP) have concluded their audit work and provided an Audit Opinion. The statement of accounts will be published as soon as reasonably practicable after the auditors make available the report of their final findings.

Phil Rook
Chief Financial Officer (Section 151 Officer)
Worcestershire County Council