

Notice of delay of publication of draft Statement of Accounts for the year ended 31 March 2023

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

Due to the delayed audit for the 2021-22 statement of accounts and residual outstanding issues, the audited accounts for the period for year-end 31 March 2023 will be delayed.

The external audit of the draft statement of accounts for the year ended 31 March 2023 has not yet been completed by our external auditors, EY LLP, due to the complex set of factors contributing to audit delays across the sector. This situation is allowed for by Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015. (See attached link: [The Accounts and Audit Regulations 2015 \(legislation.gov.uk\)](#)). Therefore, this notification explains, as per paragraph (2a), that we are not yet able to publish our audited 2022/23 final statement of accounts in line with deadline of 30th September 2023, as per paragraph (1). The audit committee will consider the results of the 2022/23 audit, after which we will publish the final audited accounts.

Further notifications will be placed on the website once the 2022-23 Draft Statement of Accounts is available for public inspection.

Matthew Bunyon

Head of Finance and Business Services

Civic Offices
Elstree Way
Borehamwood
Hertfordshire
WD6 1WA

Date: 29 September 2023