

## **Notice of Delay in Publication of Statement of Accounts and Commencement of the Public Inspection Period for Statutory Backstop Date 13 December 2024**

The Accounts and Audit Regulations 2015, as recently amended, require local bodies to publish audited accounts (specifically, their accountability statements, defined in regulation 9A(9), which includes the audit opinion) by statutory backstop dates.

The Regulations include a backstop of 13 December 2024 for financial years up-to-and-including 2022/23.

Under the amended Accounts and Audit Regulations 2015, Councils were required to publish unaudited draft accounts and hold the 30-working day public inspection period for one or more financial years up-to-and-including 2022/23.

These steps were prerequisites to publishing audited accounts by the 13 December 2024 backstop date.

The council has not been able to meet the deadline for publishing the 2021/22 and 2022/23 unaudited draft accounts in time to allow for a 30 day inspection period prior to the 13 December 2024 backstop date. This due to an unplanned reduction of staffing resources within the Council, the requirement to prepare multiple accounts simultaneously and respond to issues identified within those accounts.

The Council will seek to publish 2021/22 and 2022/23 unaudited draft accounts as soon as possible and publish the audited accounts as soon as practicable.