**Delay in publishing Audited Statement of Accounts: year ended 31 March 2023**

**Publication of Gedling Borough Council's Statement of Accounts and Audit Opinion**

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, Mazars LLP.

This situation is allowed for by [**Regulation 10, paragraph (2) of the Accounts and Audit Regulations 2015 (SI 2015/234)**](https://www.legislation.gov.uk/uksi/2015/234/regulation/10), as amended by the [**Accounts and Audit (Amendment) Regulations 2022 (SI 2022/708)**](https://www.legislation.gov.uk/uksi/2022/708/body/made).

This notification explains, as per Regulation 10 (2) (a), that we are not yet able to publish our audited 2022-23 Statement of Accounts in line with the publication date of 30 September 2023, as per Regulation 10 (1).

The Councils 2021-22 Statement of Accounts is still in progress, which has impacted on the audit and publication of accounts for 2022/23. The council is continuing to work closely with the external auditor to ensure the required work for 2021-22 and subsequently 2022/23 Statement of Accounts is completed as soon as possible, In line with the Accounts and Audit Regulations 2015.

The delay in publishing the audited Statement of Accounts 2022-23 is primarily due to our external auditor’s need to clear a backlog of audit work from previous financial years which is impacting on the timely delivery of the 2022-23 audit.

Tina Adams

Financial Services Manager and Interim Deputy S151 Officer

Gedling Borough Council

Civic Centre, Arnot Hill Park

Arnold

Nottingham NG5 6LU

30 September 2023