

WARWICK DISTRICT COUNCIL

AUDIT OF ACCOUNTS YEAR ENDED 31 MARCH 2022 Publication of Warwick District Council Statement of Accounts and Audit Opinion

The Accounts and Audit Regulations 2015 – Regulation 10, as amended by The Accounts and Audit (Amendment) Regulations 2022

The Accounts and Audit (Amendment) Regulations 2022 require that the audited accounts and opinion are published by 30 November 2022. As at 30 November, the Council's external auditor, Grant Thornton UK LLP, has not yet concluded the audit.

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

- Difficulties with agreeing the format of data to allow samples to be provided by Grant Thornton, as a result of the change of Financial Management System in year.
- Work on areas of the audit have taken Grant Thornton LLP longer than in previous years, including Property, Plant & Equipment valuations, Bank Reconciliation, and Group Accounts.
- The Council have experienced associated delays in receiving responses to audit submissions from Grant Thornton.
- The Council is awaiting the issuing of a statutory instrument by Government setting out the required approach for accounting for infrastructure assets.

The Council is continuing to work closely with the audit team as they complete their work. In line with the Accounts and Audit Regulations 2015, the Council has published a set of draft accounts. The Council will publish a final set of accounts as soon as the audit is concluded, and the Audit Report is issued.

Warwick District Council's Audit & Standards Committee was advised of this matter on 22 November 2022.

This notice of delayed audit is being published in accordance with Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015.

Date: 30 November 2022.

Andrew Rollins
Chief Financial Officer
Warwick District Council
Riverside House
Milverton Hill
Royal Leamington Spa
CV32 5HZ
www.warwickdc.gov.uk

