

# **Delayed Publication of the Audited Statement of Accounts 2021/22**

Epping Forest District Council (the Council) is required by law to publish a Statement of Accounts each year providing a breakdown of the Council's financial performance and position.

The Statement of Accounts follows a standard format (as prescribed by an accounting code of practice) and is audited by external auditors who also review the financial arrangements in place during the year.

The publication of audited Statement of Accounts for 2021/22 has been delayed.

The Council's draft Statement of Accounts 2021/22 were published on 8th July 2022 (in accordance with a 31st July statutory deadline). However, the external audit of the Accounts has yet to be completed by the external auditors – Deloitte LLP – due to (external audit) resource constraints. The delay is allowed for under Regulation 10, Paragraph (2a) of the Accounts and Audit Regulations 2015.

Under Paragraph (2a), we have not yet able to publish the audited 2021/22 Statement of Accounts in line with the statutory deadline of 30th November 2022, as per Paragraph (1). The Audit & Governance Committee is currently expected to consider the results of the 2021/22 audit in February 2024, after which the audited Accounts will be published.