

The external audit of the draft statement of accounts for the year ended 31 March 2022 has not yet been completed by our external auditors, EY LLP, due to the planned phased approach to delivering the 2021/22 audits in light of a variety of complex factors contributing to audit delays in previous years. This situation is allowed for by Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015. (See attached link: <http://www.legislation.gov.uk/uksi/2015/234/regulation/10/made>). Therefore, this notification explains, as per paragraph (2a), that we are not yet able to publish our audited 2021/22 final statement of accounts in line with deadline of 30th November 2022, as per paragraph (1). The Finance, Audit and Risk Committee will consider the results of the 2021/22 audit at a meeting following the completion of the audit work, after which we will publish the final audited accounts.

Ian Couper

Service Director Resources (Chief Finance Officer)