

Barrow Borough Council
Audit of Accounts for the Year Ended 31 March 2022

**Notice of delayed publication of the audited statement of accounts,
annual governance statement and narrative statement**

[Accounts and Audit Regulations 2015 - Regulation 10](#)

Regulation 10(1) of The Accounts and Audit (England) Regulations 2015 (SI 2015/234), as amended by regulation 2 of The Accounts and Audit (amendment) Regulations 2022 (SI no 2022/708), requires the Authority to publish (including publication on the Authority's website), not later than 30 November 2022:

- (a) the statement of accounts for the year ended 31 March 2022 together with any certificate or opinion, entered by the local auditor in accordance with section 20(2) of the Local Audit and Accountability Act 2014
- (b) the annual governance statement approved in accordance with regulation 6(2) of The Accounts and Audit (England) Regulations 2015 (SI 2015/234), and
- (c) the narrative statement prepared in accordance with regulation 8.

Where the audit of the accounts has not been concluded before 30 November, the Authority must publish (which must include publication on the Authority's website), as soon as reasonably practicable on or after that date, a notice stating that it has not been able to publish the statement of accounts and its reasons for this.

In accordance with the requirements of The Accounts and Audit (England) Regulations 2015 (as amended), the Authority's unaudited statement of accounts for the year ending 31 March 2022 was published and submitted for audit by the Authority's external auditors, Grant Thornton UK LLP, on 30 August 2022.

Grant Thornton UK LLP have informed the Authority that, as at 30 November 2022, the audit of those accounts is incomplete. They are unable to issue their audit opinion until amendments to the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 (S.I. 2003/3146) and the Code of Practice on Local Authority Accounting, in relation to the treatment of local authorities' infrastructure assets, have been implemented. Consequently, and until such time as the audit is concluded and an audit opinion entered on those statements, the Authority is unable to publish its audited statement of accounts for the year ended 31 March 2022.

In accordance with regulation 10(2)(b) the audited statement of accounts for the year ended 31 March 2022, along with the annual governance statement and narrative report, will be published as soon as reasonably practicable after the receipt of the auditors opinion on those statements.

S M Roberts
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Dated: 30 November 2022