

EXTERNAL AUDIT OF ACCOUNTS: YEAR ENDED 31 MARCH 2022
**Publication of Cheshire West and Chester Council 2021-22 Statement of
Accounts and Audit Opinion**
**The Accounts and Audit (England) Regulations 2015 – Regulation 10, as
amended by**
The Accounts and Audit (Amendment) Regulations 2021

The audit of the draft statement of accounts for the year ended 31 March 2022 for Cheshire West and Chester Council has not yet been completed by the external auditors, Grant Thornton UK LLP. The Accounts and Audit (Amendment) Regulations 2021 require that the audited accounts and opinion are published by 30 November 2022.

The delay is primarily due to resource capacity constraints on the part of the Council's External Auditors (Grant Thornton UK LLP), and ongoing queries relating to the valuation of Council assets due to the increased assurance work that auditors are required to carry out nationally with respect asset valuations, impacting on the completion of the audit of the 2020-21 Statement of Accounts, which is still pending finalisation. This has subsequently led to a delay in the commencement of the 2021-22 audit.

There is also a technical issue in respect of infrastructure assets which is delaying the completion of audits nationally.

The audit of the 2021-22 accounts is underway and 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 issued. The statement of accounts for the Cheshire Pension Fund are included within the Council's accounts.

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