

Sefton Metropolitan Borough Council

Delay in the Publication of the Unaudited Statement of Accounts for the Year Ended 31 March 2023 and the Commencement of the Public Inspection Period

The external audit of the draft statement of accounts for the year ended 31 March 2021 has not yet been completed by our external auditors, EY LLP. This has been due to a national issue relating to the valuation of certain assets. This issue has now been resolved and the audit will be finalised shortly. It should be noted that most of the audit work had been completed by December 2021 and that no other key issues have been found. The Statement of Accounts were approved at that time with the approval of any subsequent changes delegated to the Chair of the Committee.

Naturally, as a result of the delay in finalising the national issue above, 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. The audit is nearing completion, and it is hoped that a final audited statement of accounts for the year ended 31 March 2022 will be presented for approval at the Council's Audit and Governance Committee on 19th July 2023.

This situation is allowed for by Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015, as amended by the Accounts and Audit (Amendment) Regulations 2021.

Due to the above issues, and the importance of publishing accounts that meet the high, professional standards set in the past, the Council is not yet in a position to publish its unaudited Statement of Accounts for the year-ended 31 March 2023. It is expected that it will be able to publish the unaudited Statement of Accounts by mid to late July 2023. These draft Statement of Accounts will be considered by Audit and Governance in September 2023 with the Council's external auditor advising that their audit will commence in November 2023.

Therefore, this notice explains, as per the Accounts and Audit Regulations 2015, that the Council is unable to commence the period for the exercise of public rights at this time. The inspection period of the 2022/23 accounts will be aligned to the delayed publication date, for a period of 30 working days. A separate notification will be made once the period is due to commence.

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