

**Delay in publishing the audited
Statement of Accounts: Year ended 31 March 2022**

**Publication of the Broxtowe Borough Council Statement of Accounts
2021/22 and Audit Opinion**

The external audit of the draft Statement of Accounts for the year ended 31 March 2022 has not yet been completed by Mazars LLP, our external auditors. Mazars are still to finalise some additional work required on the Council's in-year property valuations and the final assurance report from the external auditors of the Nottinghamshire Pension Fund. The outcome of the Government's consultation on an optional temporary statutory override relating to the accounting treatment of 'infrastructure assets' is also awaited which would allow the Council's audit to be completed.

This situation is allowed for by Regulation 10, paragraph (2) of the Accounts and Audit Regulations 2015 (SI 2015/234) <https://www.legislation.gov.uk/ukxi/2015/234/regulation/10>, as amended by the Accounts and Audit (Amendment) Regulations 2022 (SI 2022/708) <https://www.legislation.gov.uk/ukxi/2022/708/made>

This notification explains, as per Regulation 10 (2)(a), that we are not yet able to publish our audited 2021/22 Statement of Accounts in line with publication date of 30 November 2022, as per Regulation 10 (1).

Broxtowe Borough Council is continuing to work closely with the external auditors to ensure the required work is completed as soon as possible. In line with the Accounts and Audit Regulations 2015, the Council published a draft Statement of Accounts subject to audit on 20 July 2022. The final audited Statement of Accounts for the year ended 31 March 2022 will be published as soon as the audit is concluded and the Independent Auditor's Report issued and will be approved by the Governance, Audit and Standards Committee on or before 13 March 2023.

Zulfiqar Darr
Deputy Chief Executive and Section 151 Officer

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30 November 2022