

EXTERNAL AUDIT OF ACCOUNTS: YEAR ENDED 31 MARCH 2021

Publication of Guildford Borough Council Statement of Accounts and Audit Opinion

The Accounts and Audit (England) Regulations 2015 – Regulation 10, as Amended By The Accounts and Audit (Coronavirus) (Amendment) Regulations 2021

The Accounts and Audit (Amendment) Regulations 2021 require that the audited accounts and opinion is published by 30 September 2021. As at 30 September, the Council's external auditor, Grant Thornton UK LLP, has not yet concluded the audit.

The delay has arisen due to a combination of factors, comprising the following:

- the impact of Covid-19 on both the complexity of the audit and pace at which it can be completed;
- the increased assurance work that auditors are required to carry out nationally with respect to pensions and asset valuations.
- resource capacity constraints on the part of the external auditors, Grant Thornton UK LLP

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.

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