

Notice of delay of publication of audited accounts 2021/22

External audit of accounts: Year ended 31 March 2022

Publication of Statement of Accounts and Audit Opinion

The Accounts and Audit Regulations 2015 – Regulation 10, as amended by The Accounts and Audit (Amendment) Regulations 2022

The Accounts and Audit (Amendment) Regulations 2022 require that the audited accounts and opinion is published by 30 November 2022. The audit of the draft statement of accounts for the year ended 31 March 2022 for The Royal Borough of Windsor and Maidenhead has not yet been completed by the external auditors, Deloitte LLP.

As the audit has not yet been concluded, the Council cannot yet issue this statement.

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

- Resolution of the accounting arrangements for infrastructure assets, through the publication of amendments to the CIPFA/LASAAC Code and the issue of a Statutory Instrument by the Department for Levelling Up Housing and Communities.
- Completion of the audit of the Council's 2019/20 financial statements which require the resolution of the accounting arrangements for infrastructure assets and the completion of quality review processes.
- The completion of external audit fieldwork on the 2019/20, 2020/21 and 2021/22 financial statements and the associated quality review processes.
- The completion of external audit work on the Value for Money work for 2019/20 and the Use of Resources for 2020/21 and 2021/22.
- The increased assurance work that auditors are required to carry out nationally with respect to pensions and asset valuations.

The audit and issue of the audit opinion is expected to conclude during financial year 2023/24 after which the statement of accounts and audit opinion will be published as soon as is reasonably practicable.

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.

Therefore, this notice of delayed audit is being published in accordance with [Regulation 10, paragraph \(2a\) of the Accounts and Audit Regulations 2015](#).