

**EXTERNAL AUDIT OF ACCOUNTS: YEAR ENDED 31 MARCH 2021**  
**AUDIT OF ACCOUNTS – NOTICE OF DELAY IN ISSUING A STATEMENT ON THE**  
**CONCLUSION OF THE EXTERNAL AUDIT FOR 2020-21**

**The Accounts and Audit (England) Regulations 2015**

The Council's external auditors, Grant Thornton UK LLP, have advised the Council that the audit of the Council's financial statements for the year ending 31 March 2021 has been completed, although they have yet to issue their certificate of completion of the audit.

Regulation 16(1) of The Accounts and Audit Regulations 2015 requires the Council to publish (which must include publication on its website) a statement:

- That the audit has been concluded
- That the statement of accounts has been published
- Of the rights of inspection conferred in local government electors by section 25 of the Act and the address at which, and the hours during which, those rights may be exercised.

As the audit has not yet been concluded, the Council cannot yet issue this statement. The outstanding matters are as follows: and as soon as practically possible a conclusion will be issued along with the audit certificate.

- Whole of Government Accounts are yet to be completed and audited
- The auditors work on the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources and issued our Auditor's Annual Report'

As soon as practically possible a conclusion of the audit will be issued along with the audit certificate and Annual Audit Report.

Date: 01 February 2022

Shaer Halewood  
Director of Resources and Section 151 Officer  
Wirral Metropolitan Borough Council  
PO Box 290  
Brighton Street  
Wallasey  
CH27 9FQ