

EXTERNAL AUDIT OF ACCOUNTS: YEAR ENDED 31 MARCH 2022

Publication of Wirral Council Statement of Accounts and Audit Opinion

The Accounts and Audit (England) Regulations 2015 – Regulation 10 (para 1, 2, 6A, para (2)(b), 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. As at 30th November, 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 fieldwork audit began 1st October 2022 making the completion within 2 months an extremely challenging target from the outset.
- There have been some audit request changes following discussions with the Council.
- The increased assurance work that auditors are required to carry out nationally with respect to pensions, asset valuations and infrastructure is extending the audit period.

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.

Shaer Halewood
Director of Resources (section 151 officer)
30 November 2022