



POLICE & CRIME COMMISSIONER FOR AVON & SOMERSET

AUDIT OF ACCOUNTS YEAR ENDED 31 MARCH 2022

NOTICE OF DELAY TO PUBLICATION OF THE AUDITED ACCOUNTS

The Local Audit and Accountability Act 2014
The Accounts and Audit Regulations 2015
The Accounts and Audit (Amendment) Regulations 2022

The Chief Constable is required by The Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 to publish its Final Audited Statement of Accounts in accordance with the statutory deadline of 30th November 2022 (previously 30th September)*.

*The Accounts and Audit (Amendment) Regulations 2022 have implemented a new deadline by amending the Accounts and Audit Regulations 2015.

Notice is now given that the Final Audited Statement of Accounts for the year ended 31st March 2022 will not be available for publication on our website on the 30th November 2022, as our external auditors still have further work to do before they are able to issue our certificate of completion of the audit. There are two principal causes for the delay:

- A Value for Money audit must be completed as per the National Audit Office's guidance for auditors. This work is still ongoing;
- The work necessary to issue our Whole of Government Accounts (WGA) assurance statement for the year ended 31 March 2022 is still to be completed due to delays in the National WGA process. They plan to complete this work and formally conclude the audit when this is available.

The statement of accounts are subject to audit by our auditors Grant Thornton LLP, 30 Finsbury Square, London EC2A 1 AG. These will be published as soon as reasonably practicable after the receipt and consideration by our audit committee of the auditors final audit report.

Therefore, this notice of delayed audit is being published in accordance with Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015. See attached link:

<http://www.legislation.gov.uk/ukxi/2015/234/regulation/10/made>

30th November 2022

Paul Butler
Chief Finance Officer
PCC Office for Avon & Somerset
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