

Delay in publishing audited accounts: Year Ended 31 March 2020

Publication of Northampton Borough Council Statement of Accounts and Audit Opinion

The external audit of the draft statement of accounts for the year ended 31 March 2020 has not yet been completed by our external auditors, EY LLP, due to the following reasons:

- The publication of draft accounts for the year ended 31 March 2020 was delayed due to staff resource constraints to 2 November 2020.
- The audit of the accounts for the year ended 31 March 2019 (the previous year) was delayed and not completed until April 2021. This has impacted on the audit of the accounts for the year ended 31 March 2020.

This situation is allowed for by Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015, as amended by the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 No. 404.

(see <http://www.legislation.gov.uk/ukxi/2015/234/regulation/10/made> and <https://www.legislation.gov.uk/ukxi/2020/404/regulation/2/made>).

This notification explains, as per Regulation 10 paragraph (2a), that we are not yet able to publish our audited 2019/20 final statement of accounts in line with publication date of 30th November 2020, as per paragraph (1).

The council is continuing to work closely with the audit team to undertake the required work. In line with the Accounts and Audit Regulations 2015, Northampton Borough Council published a set of draft accounts in November and a final set of accounts will be published as soon as the audit is concluded, and the Audit Report issued.

Following the approval of the Northamptonshire Structural Changes Order (2020) by Parliament, Northampton Borough Council has been replaced by West Northamptonshire Council as part of the reorganisation of local government in the County of Northamptonshire. The West Northamptonshire Council's Audit Committee will consider the results of the 2019/20 audit in the summer of 2021, after which the final audited accounts will be published.

Date: 9 April 2021

Martin Henry

Executive Director of Resources

West Northamptonshire Council

One Angel Square

Angel Street

Northampton

NN1 1 ED