



Surrey Heath Borough Council
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SURREY HEATH BOROUGH COUNCIL
EXTERNAL AUDIT OF ACCOUNTS: YEAR ENDED 31 MARCH
2023

**Publication of Surrey Heath Borough Council Statement of
Accounts and Audit Opinion**

**The Accounts and Audit (England) 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 September 2023. As at 30 September 2023, the Council's external auditor, BDO LLP, has not yet concluded the audit.

The delay has arisen due to a number of factors, these including:

- the impact of Covid-19 on both the complexity of the audit and pace at which it can be completed; and
- the increased assurance work that auditors are required to carry out nationally with respect to pensions and asset valuations.

The Government consulted on the use of a "Backstop" date which was to require all outstanding audits up to 2022/23 to be signed off by the auditor in some way – if not audited then a disclaimer, as well as a value for money statement incorporating all years not audited. The date of 30 September 2024 is uncertain due to the general election and change of Government.

The Council is continuing to work closely with the external audit team as they complete their work. In accordance with the Accounts and Audit Regulations 2015, the Council has published a draft Statement of Accounts. The Council

will publish a final Statement of Accounts as soon as the audit is concluded, and once the Audit Report has been issued.

This notice of delayed audit is being published in accordance with Regulation 10, Paragraph (2a) of the Accounts and Audit Regulations 2015. The detail disclosed at the following link:

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