

Notification of delay of publication of final 2021-22 Statement of Accounts

Notice is hereby given that, pursuant to the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015, the external audit of the draft Statement of Accounts for the year ended 31 March 2022 has not yet been completed by our external auditors, Mazars LLP, 30 Old Bailey, London, EC4M 7AU. The delay is due to central government not having yet changed accounting requirements to remove the need for some infrastructure asset disclosures including gross book value and accumulated depreciation. In addition, there is a delay in providing evidence to the auditor to support the valuation of property, plant and equipment and investment property.

Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015, as amended by the Accounts and Audit (Amendment) Regulations 2022 No. 708, includes provision for where the external audit of the draft Statement of Accounts for the year ended 31 March 2022 has not been completed by the 30 November 2022.

The relevant legislation can be viewed on legislation.gov.uk:

- [The Accounts and Audit Regulations 2015](#)
- [The Accounts and Audit \(Amendment\) Regulations 2022](#)

This notification explains, as per paragraph (2), that this council is not yet able to publish the audited 2021/22 final Statement of Accounts in line with the deadline of 30 November 2022, as per paragraph (1).

The council's final accounts will be published as soon as reasonably practicable after the receipt of the report detailing the auditor's final findings.

Dated: 30 November 2022

Dawn Calvert
Director of Finance and Assurance (Section 151)
London Borough of Harrow