

# **WEST MIDLANDS COMBINED AUTHORITY**

## **ACCOUNTS AND AUDIT REGULATIONS 2015 NOTICE PUBLICATION OF 2021/22 ACCOUNTS**

Under section 10 of the Accounts and Audit Regulations 2015, the Authority is required to publish its annual Statement of Accounts by 31 July each year. The publishing deadline has been extended for 2021/22 to 30 November 2022.

The Statement of Accounts includes the Authority's Annual Governance Statement, Narrative Statement, and any audit opinion given by the external auditors at this date.

If the audit has not concluded by 30 November, the Authority is required to publish the reasons for this under Section 10.2a of the Regulations.

The Authority and its Auditors both experienced resourcing challenges due to sickness during the initial stages of the audit and which led to delays in providing audit evidence in response to queries from the auditor in a number of areas. However audit plans were amended to still complete and publish by 30 September 2022. There were subsequent further resource capacity constraints on the part of the external auditors, Grant Thornton UK LLP, where they were unable to replace experienced audit staff at short notice following an extended period of sickness absence. These factors have resulted in the audit of the accounts for the year ended 31 March 2022 not being concluded in time to meet the 30 November publication date.

The latest draft Statement of Accounts for the year ended 31 March 2022 is available on the Authority's website, subject to conclusion of the audit.

Date: 30 November 2022

Linda Horne  
Executive Director of Finance & Business Hub