



## Notice of Delay in Conclusion of Audit

NOTICE is 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 years ended 31 March 2021 and 2022 has not yet been completed by our external auditors, Mazars LLP, 30 Old Bailey, London, EC4M 7AU.

This notice of delayed audit is being published in accordance with Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015, as amended by the Accounts and Audit (Amendment) Regulations, that includes provision for where the external audit of the draft Statement of Accounts has not been completed by the statutory date. The relevant legislation can be viewed on [legislation.gov.uk](http://legislation.gov.uk):

- [The Accounts and Audit Regulations 2015](#)
- [The Accounts and Audit \(Amendment\) Regulations 2021](#)
- [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 2020/21 and 2021/22 final Statement of Accounts in line with the statutory deadline, as per paragraph (1) of the Accounts and Audit (Amendment) Regulations 2022.

### 2020/21 Annual Accounts

The Accounts and Audit (Amendment) Regulations 2021 required that the audited accounts and opinion be published by 30 September 2021 for accounts ending 31 March 2021.

A draft unqualified opinion has been outlined by our external auditor, Mazars LLP, on the Statement of Accounts for 2020/21, although this remains dependent on the outcome of the national issue in respect of infrastructure assets (details below).

### 2021/22 Annual Accounts

In December 2021, the audit completion date for 2021/22 was extended to 30 November 2022 by the Department for Levelling Up, Housing and Communities (DLUHC) as part of a package of measures to support the improved timeliness of local audits.

The audit opinions on the Annual Accounts for 2020/21 and 2021/22 have been delayed whilst we await the conclusion and direction for the accounting requirements of infrastructure assets. DLUHC will shortly be issuing an update (statutory override) to the Local Authority Capital Finance and Accounting Regulations to remove the requirement to consider component derecognition. Once the statutory override has been confirmed and implemented (if required) and the audit opinions delivered the Council will publish the final audited Statement of Accounts for 2020/21 and 2021/22 on its website [Statement of accounts | London Borough of Hounslow](#) in 2023

The Council's unaudited 2021-22 Statement of Accounts was published on July 29<sup>th</sup>, 2022, and continues to be available on the Council's website: [Statement of accounts | London Borough of Hounslow](#).

Clive Palfreyman  
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Dated: 30 November 2022



London Borough  
of Hounslow