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|  |  | **RESOURCES**  **Ashley Hughes**  **Director of Resources**  PO BOX 317  Ashton under Lyne, OL6 0GS  [www.tameside.gov.uk](http://www.tameside.gov.uk)  email: [ashley.hughes@tameside.gov.uk](mailto:ashley.hughes@tameside.gov.uk)  Ask for: Ashley Hughes  Direct Line: 0161 342 3201    Date 18/10/2023 |

**AUDIT OF ACCOUNTS – DELAY TO AUDIT OF 2022/23 ACCOUNTS**

**Local Audit & Accountability Act 2014, The Accounts and Audit Regulations (England) 2015 and The Accounts and Audit (Amendment) Regulations 2021**

Notice is hereby given that the external audit of the draft statement of accounts for the year ended 31 March 2023 has not yet been completed by our external auditors, Mazars LLP, due to the complex set of factors contributing to audit delays across the sector.

This situation is allowed for by Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015. (See attached link: <https://www.legislation.gov.uk/uksi/2015/234/regulation/10>)

Therefore, this notification explains, as per paragraph (2a), that we are not yet able to publish our audited 2022/23 final statement of accounts in line with deadline of 30th September 2023, as per paragraph (1). The Audit Panel will consider the results of the 2022/23 audit, after which we will publish the final audited accounts.

Ashley Hughes CPFA

Director of Resources (Section 151 Officer)

Tameside Metropolitan Borough Council

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