**Delay in publishing audited Statement of Accounts: Year Ended 31 March 2023**

**Publication of Tyne and Wear Fire and Rescue Authority’s (TWFRA) Statement of Accounts and Audit Opinion**

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.

This situation is allowed for by Regulation 10, paragraphs (1 and 2) of the Accounts and Audit Regulations 2015 (SI 2015/234) [https://www.legislation.gov.uk/uksi/2015/234/regulation/10](https://gbr01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.legislation.gov.uk%2Fuksi%2F2015%2F234%2Fregulation%2F10&data=04%7C01%7Ccatherine.mccormick%40twfire.gov.uk%7Cab8462dede2348cd139e08d983792fbe%7C93b680ec402346e49bcbbc668d2b11d7%7C0%7C0%7C637685378775695309%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C1000&sdata=hWG0aSb2FbCnkrVoh09DKQLNmvbxFY5E4pLstg53buw%3D&reserved=0), which are replicated below for information with the highlighted sections applicable as follows:

**“The Accounts and Audit Regulations 2015**

**UK Statutory Instruments 2015 No. 234, PART 3: Regulation 10**

**Publication of statement of accounts, annual governance statement and narrative statement for Category 1 authorities**

10.—(1) A Category 1 authority must, after approving the statement of accounts in accordance with regulation 9(2) but not later than 31st July **[for 2022/23 the relevant date is 30 September 2023]** of the financial year immediately following the end of the financial year to which the statement relates, publish (which must include publication on the authority’s website)—

(a)the statement of accounts together with any certificate or opinion, entered by the local auditor in accordance with section 20(2) of the Act;

(b)the annual governance statement approved in accordance with regulation 6(2); and

(c)the narrative statement prepared in accordance with regulation 8.

(2) Where an audit of accounts has not been concluded before the date specified in paragraph (1) an authority must—

(a)publish (which must include publication on the authority’s website) as soon as reasonably practicable on or after that date a notice stating that it has not been able to publish the statement of accounts and its reasons for this; and

(b)comply with paragraph (1) as if for “but not later than 31st July **[for 2022/23 the relevant date is 30 September 2023]** of the financial year immediately following the end of the financial year to which the statement relates” there were substituted “as soon as reasonably practicable after the receipt of any report from the auditor which contains the auditor’s final findings from the audit which is issued before the conclusion of the audit”.

(3) Where documents are published under paragraph (1) an authority must—

(a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and

(b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.”

This notification explains, as per Regulation 10 (2) (a), that we are not yet able to publish our audited 2022/23 Statement of Accounts in line with amended publication date of 30 September 2023, as per Regulation 10 (1).

The auditors have a significant backlog of audit work to complete in respect of the previous year’s accounts which is impacting on the timely delivery of the 2022/23 audit.

The Authority is continuing to work closely with the external auditor to ensure the required work is completed as soon as possible. In line with the Accounts and Audit Regulations 2015, TWFRA published a draft Statement of Accounts subject to audit on 30 June 2023 and the final audited Statement of Accounts for the year ended 31 March 2023 will be published as soon as the audit is concluded, and the Independent Auditor’s Report issued.

Dennis Napier
Finance Director

Service Headquarters

Nissan Way

Barmston Mere

Washington

Sunderland

Tyne and Wear

SR5 3QY

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