

Statement of Accounts Year Ended 31 March 2024 **Delayed Publication Notice**

Notice issued under Regulation 9A(6) of the Accounts & Audit Regulations 2015, (S.I. 2015, No. 234, as amended by the Accounts & Audit (Amendment) Regulations 2024, (S.I. 2024, No. 907).

The Council has been unable to publish its 2023-24 accountability statements by 28 February 2025.

The reasons for this are as follows:-

1. The Council published its draft 2023-24 accounts promptly by 31 May 2024. Its other accountability statements (draft Annual Governance Statement and Narrative Report) were incorporated into the same document.
2. Historically, the Council's accounts were approved by the Audit Committee following completion of the external audit for the relevant year. However, the Council's Constitution was modified during 2024. It now requires that the statement of accounts be approved by the Cabinet, after prior consideration by the Audit Committee. This followed an internal audit recommendation, which cited best professional practice.
3. Subsequent to this change, central government imposed "backstop" dates to help address a significant backlog of external audit work across the local government sector. The "backstop" requires auditors to complete their work, (or issue a disclaimer of opinion if they are unable to complete it), so that councils can consider the audit report and opinion, approve their accounts and publish them by the required date. As regards the 2023-24 accounts, the relevant date was specified as 28 February 2025.
4. The Audit Committee and Cabinet met throughout the year. The Audit Committee and Cabinet met throughout the year and an Audit Committee meeting was scheduled for 27 February 2025. However, a Cabinet meeting had not been scheduled to meet the 28 February deadline, and one could not be convened in time due to other constraints on the Cabinet timetable

The Council acknowledges that it must now publish the statements as soon as reasonably practicable. The Cabinet is scheduled to meet on 17 March 2025, when the accounts will be presented for approval. It is expected that the statements will be published on the Council's website as soon as possible after that meeting.

The draft accounts will remain on the website until the final statements are published. The Auditor's Report was published within the papers for the 27 February 2025 meeting of the Audit Committee and will be re-published on the website alongside the final statements once they are available.

Peter Holland
Corporate Resources Director (and s.151 Officer)
Ashfield District Council

Context for this notice

The Accounts & Audit Regulations 2015 (S.I. 2015, No. 234) set out statutory requirements for the production, audit and publication of local authority accounts. The Regulations were modified by a further Statutory Instrument, The Accounts & Audit (Amendment) Regulations 2024 (S.I. 2024, No.907). The modified Regulations require local authorities to publish their 2023/24 accountability statements by 28 February 2025. These statements comprise:-

1. The statement of accounts together with the opinion and any certificate, entered by the local auditor in accordance with section 20(2) of the Local Audit and Accountability Act 2014.
2. The annual governance statement (which is published alongside the accounts).
3. The narrative statement (which is also published alongside the accounts).

If a council is unable to comply with the deadline, it must:-

- a) On or as soon as reasonably practicable after the last publication date, publish a notice stating—
 - i. that it has not been able to publish its accountability statements,
 - ii. its reasons for this, and
 - iii. that it acknowledges that it must publish its accountability statements as soon as reasonably practicable,
- b) On or as soon as reasonably practicable after the last publication date, send a copy of the notice mentioned in sub-paragraph (a) to the Secretary of State, and
- c) As soon as reasonably practicable publish its accountability statements.