

**Worcestershire County Council**

**External Audit of Accounts: Year ended 31 March 2021**

**Publication of Worcestershire County Council Statement of Accounts and Audit Opinion**

**The Accounts and Audit (England) Regulations 2015 – Regulation 10 as amended by  
The Accounts and Audit (Coronavirus) (Amendment) Regulations 2021**

The audit of the draft Statement of Accounts for the year ended 31 March 2021 for Worcestershire County Council has not yet been completed by the external auditors: Grant Thornton UK LLP. The Accounts and Audit (Coronavirus) (Amendment) Regulations 2021 require that the audited accounts and opinion are published by 30 September 2021.

The delay has arisen as a result of the increased assurance work that auditors are required to carry out nationally for all councils to consider in respect of accounting estimates that have only been raised at the very end of the audit. This has resulted in insufficient time to respond and for auditors to clear.

It is anticipated that the audit will continue over the period to 31 December 2021 after which the Statement of Accounts and audit opinion will be published as soon as is reasonably practical.

As such, this notice of delayed audit is published, in accordance with Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015.

The latest draft Statement of Accounts for the year ended 31 March 2021 is available on the Council's website. The Council will publish a final set of accounts as soon as the audit is concluded, the accounts have been formally approved and the Audit Report issued.

Michael Hudson (Chief Financial Officer)  
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