**Reading Borough Council**

**2021/22 Delay of Audited Statement of Accounts**

The external audit of the draft statement of accounts for the year ended 31 March 2022 has not yet been completed by our external auditor, EY LLP, due to the planned phased approach to delivering the 2021/22 audits in light of a variety of complex factors contributing to audit delays in the current and previous years.

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

Therefore, this notification explains, as per paragraph (2a), that we are not yet able to publish our audited 2021/22 final statement of accounts in line with the deadline of 30 November 2022, as per paragraph (1). The audit and governance committee will consider the final results of the 2021/22 audit, after which we will publish the final audited accounts.