

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

Publication of Staffordshire Commissioner Fire and Rescue Authority's 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, Grant Thornton LLP, due to a combination of factors;

- partly the outstanding Staffordshire Pension Fund IAS 19 assurance from EY and
- staff resourcing caused by the backlog in completion of local audits which has had a knock-on effect for the completion of 22/23 audits across the sector.

This situation is allowed for by Regulation 10, paragraph (2) of the Accounts and Audit Regulations 2015 (SI 2015/234) <https://www.legislation.gov.uk/uksi/2015/234/regulation/10> , as amended by the Accounts and Audit (Amendment) Regulations 2021 (SI 2021/263) <https://www.legislation.gov.uk/uksi/2021/263/regulation/2/made>

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 publication date of 30 September 2023, as per Regulation 10 (1). Staffordshire Commissioner Fire & Rescue 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, Staffordshire Commissioner Fire & Rescue Authority published a draft Statement of Accounts subject to audit on 31<sup>st</sup> May 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.

David Greensmith  
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30 September 2023