**Notice of Delay to Publication of 2021/22 Audited Statement of Accounts – 30 November 2022**

Under regulation 10 of the Accounts and Audit Regulations 2015 (as amended), the Council is required to publish audited 2021/22 Statement of Accounts on or before 30 November 2022.

The external audit of the Council’s accounts is substantially complete, as reported to [Audit & Scrutiny Committee on 17 November](https://democracy.epsom-ewell.gov.uk/ieListDocuments.aspx?CId=157&MId=1252&Ver=4). However, the Council is unable to meet the above publication requirement, due to circumstances beyond the Council's control.

The delay is because a separate external audit of Surrey Pension Fund, of which the Council is a participating employer, remains in progress. The Council has no control over progress of the Surrey Pension Fund audit.

Grant Thornton, the Council’s external auditor, is awaiting assurance from the Surrey Pension Fund auditor before they can issue a final opinion on the Council’s 2021/22 accounts.

The Council will publish audited accounts as soon as practicable once all relevant assurances have been received.

Lee Duffy

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