

## **Kirklees Council**

### **EXTERNAL AUDIT OF ACCOUNTS: YEAR ENDED 31 MARCH 2023**

#### **Publication of Kirklees Council Statement of Accounts and Audit Opinion**

#### **The Accounts and Audit Regulations 2015 – Regulation 10, as amended by**

#### **The Accounts and Audit (Amendment) Regulations 2021**

The audit of the draft statement of accounts for the year ended 31 March 2023 for Kirklees Council has been completed by the external auditors, Grant Thornton UK LLP. The Accounts and Audit (Amendment) Regulations 2021 require that the audited accounts and opinion are published by 30 September 2023.

The audited accounts and audit opinion have been completed on 7 December 2023.

[Budget and accounts | Kirklees Council](#)

However, the audit certificate of completion cannot be issued at this time as Grant Thornton are required to issue a report on the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources. This work has not been completed as they applied the special provisions in the National Audit Office's Auditor Guidance Note 03 and will be completing this work to a later timescale. They plan to issue their Auditor's Annual Report by 19 January 2024, which is within three months of the date of the opinion on the financial statements, as permitted under the special provisions in AGN 03

Therefore, this notice of delayed audit is being published in accordance with [Regulation 10, paragraph \(2a\) of the Accounts and Audit Regulations 2015](#).

Please note that Regulation 16(1) of The Accounts and Audit Regulations 2015 requires the Council to publish a statement:

- that the audit has been concluded
- that the statement of accounts has been published

of the rights of inspection conferred in local government electors by section 25 of the Local Audit and Accountability Act 2014 and the address at which, and the hours during which, those rights may be exercised.

As the audit has not yet been concluded, the Council cannot yet issue this statement.