

Notice of deferral of the period for public rights at audit

This notice is published under regulation 15(1A) of the Accounts and Audit Regulations 2015.

The Council is required to make the accounting records and related documents of the County Council and Essex Pension Fund available for inspection each year in the exercise of the rights of interested persons under section 26 of the Local Audit and Accountability Act 2014 and section 15 of the Accounts and Audit Regulations 2015.

The inspection period for the financial year ending 31 March 2024 was due to commence on 3 June 2024 and run for a period of 30 working days from this date. However, it has not been possible for the Council to commence the inspection period, for the reasons explained below.

Whilst the Council has met its statutory duty to prepare its draft Statement of Accounts for the financial year ending 31 March 2024 by 31 May 2024, the Accounts were produced against a backdrop of having the external audits for the previous two financial years still open. This is the second year in succession in which the Council finds itself in this position, and it reflects the national and severe backlog of local authority audits, ostensibly caused by auditor capacity issues, and not from any specific concerns about the Council.

Before the period for the exercise of public rights can commence, the Council's Responsible Finance Officer must sign a statement to say that she is satisfied that the draft statement of accounts presents a true and fair view of the financial position of the authority as at 31 March 2024. The absence of external audit completion certificates for the previous two financial years means that the Council cannot know whether auditors will pick up any matter in these audits which would have a significant impact on the Council's financial position. The Council's Responsible Finance Officer has concluded that it is not currently appropriate to make a statement that the 2023-24 Accounts provide a true and fair view of the Council's financial position in the absence of the assurances that would arise from receiving external auditor certification for the previous two financial years.

The period for public rights at audit will be commenced as soon as it is practicable to do so. In the meantime, the Council has made the uncertified draft of its Statement of Accounts for the financial year ending 31 March 2024 available on its website.

Nicole Wood
Executive Director, Corporate Services
31 May 2024