

SWINDON BOROUGH COUNCIL

EXTERNAL AUDIT OF ACCOUNTS: YEAR ENDED 31 MARCH 2021

Publication of Swindon Borough 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 2021 for Swindon Borough Council has not yet 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 2021.

The delay has arisen due to a combination of factors, comprising the following:

- the impact of Covid-19 on both the complexity of the audit and pace at which it can be completed;
- the increased assurance work that auditors are required to carry out nationally with respect to pensions and asset valuations.

Once the audit and issue of the audit opinion is concluded the statement of accounts and audit opinion will be published as soon as is reasonably practicable.

Therefore, this notice of delayed audit is being published in accordance with Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015. See attached link:
<https://www.legislation.gov.uk/uksi/2015/234/regulation/10>.

Swindon Borough Council's Audit Committee is to be held on 19 October 2021 with the final audited accounts published as soon as the audit is concluded.