

KETTERING BOROUGH COUNCIL AUDIT OF ACCOUNTS – UPDATE

The external audit of the draft statement of accounts for the year ended 31 March 2020 has not yet been completed by our external auditors, EY LLP, until they receive and have reviewed an assurance report from the Northamptonshire Pension Fund auditors and also for EY LLP to conclude their quality assurance and professional practice consultations on updates to the Council's going concern disclosure notes covering the twelve month period pre and post transition to North/West Northamptonshire Council from the 1st April 2021.

This situation is allowed for by Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015, as amended by the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 No. 404.

<http://www.legislation.gov.uk/ukxi/2015/234/regulation/10/made>
<https://www.legislation.gov.uk/ukxi/2020/404/regulation/2/made>

Therefore this notification explains, as per Regulation 10 paragraph (2a), that we are not yet able to publish our audited 2019/20 final statement of accounts in line with publication date of 30th November 2020, as per paragraph (1).

The Monitoring & Committee received EYs LLPs audit results report for their 2019/20 audit and the Council's updated financial statements at its meeting on 25th November 2020 and have agreed delegated arrangements to receive and approve the final audited accounts for publication subject to their being no material amendments and matters arising with the financial statements once the auditors have issued their final audit report.

Mark Dickenson
Head of Resources