

**WEST BERKSHIRE COUNCIL**  
**EXTERNAL AUDIT OF ACCOUNTS: YEAR ENDED 31 MARCH 2023**  
**Publication of West Berkshire Council Statement of Accounts and Audit  
Opinion**  
**The Accounts and Audit (England) Regulations 2015 – Regulation 10**  
**As Amended By**  
**The Accounts and Audit (Amendment) Regulations 2022**

The Accounts and Audit (Amendment) Regulations 2022 require that the audited accounts and opinion is published by 30 September 2023. As at 30 September 2023, the Council's external auditor, Grant Thornton UK LLP, has not yet concluded the audit.

In accordance with the Accounts and Audit Regulations 2015, the Council has published a draft Statement of Accounts. The Council will publish a final Statement of Accounts as soon as the audit is concluded, and once the Audit Report has been issued.

This notice of delayed audit is being published in accordance with Regulation 10, Paragraph (2a) of the Accounts and Audit Regulations 2015. The detail disclosed at the following link:

<http://www.legislation.gov.uk/uksi/2015/234/regulation/10/made>