**SANDWELL METROPOLITAN BOROUGH COUNCIL**

**Notice of Delay of Publication of Accounts**

**YEAR ENDED 31 MARCH 2023**

The Accounts and Audit (England) Regulations 2015 – Regulation 10 (para 1, 2, 6A, para (2)(b) as amended by The Accounts and Audit (Amendment) Regulations 2022 require that the audited accounts and opinion is published by 30 September 2023.

As at 29th January 2024, the Council’s external auditor, Grant Thornton UK LLP, has not yet commenced the audit.

This is due to the current external audit for the year ended 31st March 2022 not having concluded.

As a consequence of the above, the Council is not able to complete and publish the draft Statement of Accounts for 2022-23 and commence the period for the exercise of public inspection.

The Council will publish a draft set of accounts as soon as reasonably practicable, following which the period for the exercise of public inspection will commence.

The Council is continuing to work closely with the audit team as they complete their work for the audit for the year ended 31st March 2022.

Brendan Arnold  
Director of Finance (section 151 officer)  
29th January 2024