**SANDWELL METROPOLITAN BOROUGH COUNCIL**

**Notice of Delay in Publication of Unaudited 2023/24 Statement of Accounts and in the Commencement of the Public Inspection Period**

**YEAR ENDED 31 MARCH 2024**

Pursuant to the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015, notice is hereby given that the Council has not:

1. published the draft Statement of Accounts for the year ended 31st March 2024 by the statutory deadline of 31st May, and

2. commenced the period for the exercise of public inspection because the Statement of Accounts is not ready for publication.

The relevant legislation can be viewed on legislation.gov.uk:

* [The Accounts and Audit Regulations 2015](https://www.legislation.gov.uk/uksi/2015/234/regulation/15/made)
* [Local Audit and Accountability Act 2014](https://www.legislation.gov.uk/ukpga/2014/2/contents/enacted)

The council has been unable to meet this requirement due to delays in preparing and finalising the Statement of Accounts for 2021/22 and 2022/23. This has resulted in a delay to the completion of the 2023/24 draft accounts and consequently in the commencement of the public inspection period.

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.

Alex Thompson  
Director of Finance and Transformation (section 151 officer)   
31st May 2024