

**WORCESTERSHIRE  
COUNTY COUNCIL**

**2022/23 DELAY OF AUDITED STATEMENT OF ACCOUNTS**

**AUDIT OF ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

The Accounts and Audit (Amendment) Regulations 2022  
The Accounts and Audit Regulations 2015  
Local Audit and Accountability Act 2014

Regulation 10(2) of The Accounts and Audit Regulations 2015 states where an audit of accounts has not been concluded before the date specified an authority must:

- a) publish (which must include publication on the authority s website) as soon as reasonably practicable on or after that date a notice stating that it has not been able to publish the statement of accounts and its reasons for this; and
- b) comply with regulation 10(1) as if but not la