

## **Kirklees Council**

### **EXTERNAL AUDIT OF ACCOUNTS: YEAR ENDED 31 MARCH 2024**

#### **Publication of Kirklees Council Statement of Accounts and Audit Opinion**

#### **The Accounts and Audit Regulations 2015 – Regulation 10, as amended by**

#### **The Accounts and Audit (Amendment) Regulations 2021**

The audit of the draft statement of accounts for the year ended 31 March 2024 for Kirklees Council has been completed by the external auditors, Grant Thornton UK LLP. The Accounts and Audit (Amendment) Regulations 2021 require that the audited accounts and opinion are published by 30 September 2024.

The audited accounts and audit opinion have been completed on 7 February 2024.

See attached link:

[Budget and accounts | Kirklees Council](#)

At present, the audit certificate of completion cannot be issued as there are two ongoing objections to the Authority's annual accounts from electors (on the same issue), which we understand the auditors are working through at present. This has led to a delay in the Council presenting its signed accounts including the audit certificate. At the point in time which these objections are concluded, the auditors can then issue the audit certificate.

Therefore, this notice of delayed audit is being published in accordance with Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015. See attached link:

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

Please note that Regulation 16(1) of The Accounts and Audit Regulations 2015 requires the Council to publish a statement:

- that the audit has been concluded
- that the statement of accounts has been published
- of the rights of inspection conferred in local government electors by section 25 of the Local Audit and Accountability Act 2014 and the address at which, and the hours during which, those rights may be exercised.

As the audit has not yet been concluded, the Council cannot yet issue this statement.